

EXHIBIT E



National State Law Community Association Transparency and Disclosure Requirements

Updated September 9, 2024

Key Data Point Summary: *This chart highlights community association transparency and disclosure state laws for all 50 states plus the District of Columbia, with the following notable trends:*

Access to Books and Records Mandates: Every state, through either language contained in a nonprofit corporation act or a dedicated community association law, protects the right of community association homeowners to inspect books and records.

Access to Financial Document Mandates: Every state, through either language contained in a nonprofit corporation act or a dedicated community association law, protects the right of community association homeowners to inspect financial documents.

Audit Requirements: A total of 23 states plus DC, including Arizona, California, Connecticut, Delaware, Florida, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Minnesota, Michigan, Nebraska, New Mexico, North Carolina, Nevada, Pennsylvania, Oregon, Rhode Island, Tennessee, Texas, Virginia, and Washington State have audit requirements specific to community associations. 8 states plus DC, including Hawaii, Maryland, Massachusetts, Minnesota, Oregon, Texas, Virginia and Washington State, extend their audit requirements to condominium associations. Arizona, Connecticut, and New Mexico have audit requirements for HOAs. New York, while it does not have audit requirements for community associations specifically, has an audit requirement for all nonprofit organizations. Texas has a condominium association and audit requirement for all nonprofit organizations.

Resale Disclosure Requirements: A total of 30 states plus DC, including Alabama, Alaska, Arizona, California, Connecticut, Delaware, Florida, Illinois, Kentucky, Louisiana, Maine, Maryland, Michigan, Minnesota, Missouri, Nebraska, Nevada, New Jersey, New Mexico, New York, North Carolina, Oregon, Pennsylvania, Rhode Island, Tennessee, Texas, Vermont, Washington State, West Virginia, Wisconsin, have specific disclosure requirements related to the resale of units in community associations. Of these, 12 states plus DC, including Alaska, Kentucky, Maine, Michigan, Missouri, Nebraska, Nevada, New Mexico, North Carolina, Oregon, Rhode Island, and Tennessee, require disclosure via their condominium act. Wisconsin requires disclosure in condominium transactions via a separate piece of statutory language, while New York requires disclosure for all real estate transactions via a separate piece of statutory language.

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
Uniform Law Commission Language	Uniform Common Interest Ownership Act (UCIOA)	SECTION 3-118. ASSOCIATION RECORDS. all records retained by an association must be available for examination and copying by a unit owner or the owner's authorized agent: (1) during reasonable business hours or at a mutually convenient time and location; And (2) upon [five] days' notice in a record reasonably identifying the specific records of the association requested.	SECTION 3-118. ASSOCIATION RECORDS. all records retained by an association must be available for examination and copying by a unit owner or the owner's authorized agent: (1) during reasonable business hours or at a mutually convenient time and location; and (2) upon [five] days' notice in a record reasonably identifying the specific records of the association requested.	SECTION 4-109. REALES OF UNITS. a unit owner shall furnish to a purchaser before the earlier of conveyance or transfer of the right to possession of a unit, a copy of the bylaws, the rules of the association, and the declaration other than plats and plans. The unit owner also shall furnish a certificate containing, but not limited to, fees payable by the owner of the unit being sold, capital expenditures approved by the associations for current and succeeding fiscal years, amount of any reserves for capital expenditures, balance sheet with income and expense statements, current operating budget of the association, insurance coverage, accountant's statements, etc.	N/A
Alabama	Alabama Condominium Ownership Statute Section 35-8	Section 35-8-11 Recordation of documents and instruments. The declaration and any amendments thereto, the bylaws and any amendments thereto, and all deeds, mortgages, liens, and	N/A	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		other such documents and instruments relating to the condominium which are required to be recorded shall be recorded in the county or counties where the real property is located.			
	Alabama Uniform Condominium Act Section 35-8A	Section 35-8A-318 Association records. The association shall keep financial records sufficiently detailed to enable the association to comply with Section 35-8A-409. All financial and other records shall be made reasonably available for examination by any unit owner and his or her authorized agents and such records shall be made available in the county where the condominium is located. A reasonable fee or hourly charge may be assessed for this service.	Section 35-8A-318 Association records. The association shall keep financial records sufficiently detailed to enable the association to comply with Section 35-8A-409. All financial and other records shall be made reasonably available for examination by any unit owner and his or her authorized agents and such records shall be made available in the county where the condominium is located. A reasonable fee or hourly charge may be assessed for this service.	Section 35-8A-409 Resales of units. a unit owner upon written request by a purchaser of a unit previously disposed of, which written request must be made within 14 days of the date the purchaser signs the contract with a purchaser, shall furnish to a purchaser before the conveyance and in any event within 15 days of receipt of the written request, a copy of the declaration, the bylaws, the rules, and the regulations of the association, and a certificate containing, but not limited to, periodic common expense assessments, amount of any unpaid common expense or special assessments against the unit, assessments or fees assessed, recently prepared balance sheet, income and expense statement, and other reports by the association, current	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
				operating budget of the association, insurance coverage, etc.	
	<u>Alabama Homeowners' Association Act, Ala. Code § 35-20-1</u>	<u>Section 35-20-13</u> A homeowners' association subject to this chapter shall maintain records and information to be made available to each member or potential purchaser, upon written request, within a reasonable time not to exceed 30 days from the date of the request, and upon the payment of reasonable associated costs. Any homeowners' association may provide the records and information in paper or electronic form or direct the member or potential purchaser to the location of any public record containing the records or information.	<u>Section 35-20-13</u> (3) A copy of the current operating budget and reserve funds, if any, and a statement of financial condition for the last fiscal year.	<u>Section 35-20-13</u> Upon written request by a member or potential purchaser and upon payment of reasonable costs, the homeowners' association, as specified in subsection (a), shall provide or direct the member or potential purchaser to the location of the public record containing...	N/A
	<u>Alabama Nonprofit Corporation Law, Ala. Code § 10A-3-1.01</u>	<u>Section 10A-3-2.32</u> Each nonprofit corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its members, board of directors and committees having any of the authority of the board of directors; and shall keep at its registered office or principal office in Alabama a record of the names and addresses of its members entitled to vote, directors and officers. All	N/A	N/A	N/A

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		books and records of a nonprofit corporation may be inspected by any member, director or officer, or his or her agent or attorney, for any proper purpose at any reasonable time.			
Alaska	Alaska Horizontal Property Regimes Act, Alaska Stat. § 34.07.010	Sec. 34.07.280 The manager or board of directors shall keep detailed and accurate records in chronological order of the receipts and expenditures affecting the common areas and facilities, specifying and itemizing the maintenance and repair expenses of the common areas and facilities and any other expenses incurred.	Sec. 34.07.280 and Sec. 34.07.290 The receipts and expenditures records and vouchers authorizing payment for maintenance and repair of common areas and facilities required to be kept by AS 34.07.280 shall be available for examination by an apartment owner at convenient hours of weekdays.	N/A	N/A
	Alaska Uniform Common Interest Ownership Act (AUCIOA), Alaska Stat. § 34.08.010	Sec. 34.08.490. a) The association shall keep financial records sufficiently detailed to enable the association to comply with AS 34.08.590. Financial and other records must be made reasonably available for examination by a unit owner and an authorized agent of a unit owner.	Sec. 34.08.490. a) The association shall keep financial records sufficiently detailed to enable the association to comply with AS 34.08.590. Financial and other records must be made reasonably available for examination by a unit owner and an authorized agent of a unit owner.	Sec. 34.08.590. Except for a sale in which delivery of a public offering statement is required, or unless the sale is exempt under AS 34.08.510(b), a unit owner shall furnish to a purchaser before execution of a contract for sale of a unit or before conveyance a copy of the declaration, as amended, the bylaws, the rules or regulations of the association, and a certificate containing a statement disclosing...	N/A
	Alaska Nonprofit Corporation Act,	Sec. 10.20.131.	Sec. 10.20.131.	N/A	N/A

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	Alaska Stat. § 10.20.005	A corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its members, board of directors and committees having any of the authority of the board of directors; and shall keep at its registered office or principal office in the state a record of the names and addresses of its members entitled to vote.	All books and records of a corporation may be inspected by any member, or an agent or attorney for the member, for any proper purpose at any reasonable time.		
Arizona	Condominium Statute Title 33 Chapter 9 (33, 1201-1270)	33-1258. Association financial and other records; applicability Except as provided in subsection B of this section, all financial and other records of the association shall be made reasonably available for examination by any member or any person designated by the member in writing as the member's representative. The association shall not charge a member or any person designated by the member in writing for making material available for review. The association shall have ten business days to fulfill a request for examination. On request for purchase of copies of records by any member or any person designated by the member in writing as the member's representative, the	33-1258. Association financial and other records; applicability Except as provided in subsection B of this section, all financial and other records of the association shall be made reasonably available for examination by any member or any person designated by the member in writing as the member's representative. The association shall not charge a member or any person designated by the member in writing for making material available for review. The association shall have ten business days to fulfill a request for examination. On request for purchase of copies of records by any member or any person designated by the member in writing as the member's	33-1260. Resale of units; information required; fees; civil penalty; applicability; definition For condominiums with fewer than fifty units, a unit owner shall mail or deliver to a purchaser or a purchaser's authorized agent within ten days after receipt of a written notice of a pending sale of the unit, and for condominiums with fifty or more units, the association shall mail or deliver to a purchaser or a purchaser's authorized agent within ten days after receipt of a written notice of a pending sale that contains the name and address of the purchaser all of the following in either paper or electronic format...	N/A

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		association shall have ten business days to provide copies of the requested records. An association may charge a fee for making copies of not more than fifteen cents per page.	representative, the association shall have ten business days to provide copies of the requested records. An association may charge a fee for making copies of not more than fifteen cents per page.		
	Planned Communities (Applies to HOAs) Title 33, Chapter 16 (33, 1801-1816)	33-1805. Association financial and other records Except as provided in subsection B of this section, all financial and other records of the association shall be made reasonably available for examination by any member or any person designated by the member in writing as the member's representative. The association shall not charge a member or any person designated by the member in writing for making material available for review. The association shall have ten business days to fulfill a request for examination. On request for purchase of copies of records by any member or any person designated by the member in writing as the member's representative, the association shall have ten business days to provide copies of the requested records. An association may charge a fee for making	33-1805. Association financial and other records Except as provided in subsection B of this section, all financial and other records of the association shall be made reasonably available for examination by any member or any person designated by the member in writing as the member's representative. The association shall not charge a member or any person designated by the member in writing for making material available for review. The association shall have ten business days to fulfill a request for examination. On request for purchase of copies of records by any member or any person designated by the member in writing as the member's representative, the association shall have ten business days to provide copies of the requested records. An association may charge a fee for	33-1806. Resale of units; information required; fees; civil penalty; definition For planned communities with fewer than fifty units, a member shall mail or deliver to a purchaser or a purchaser's authorized agent within ten days after receipt of a written notice of a pending sale of the unit, and for planned communities with fifty or more units, the association shall mail or deliver to a purchaser or a purchaser's authorized agent within ten days after receipt of a written notice of a pending sale that contains the name and address of the purchaser all of the following in either paper or electronic format...	33-1810. Unless any provision in the planned community documents requires an annual audit by a certified public accountant, the board of directors shall provide for an annual financial audit, review or compilation of the association. The audit, review or compilation shall be completed no later than one hundred eighty days after the end of the association's fiscal year and shall be made available upon request to the members within thirty days after its completion.

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		copies of not more than fifteen cents per page.	making copies of not more than fifteen cents per page.		
	Homeowners Association Dwelling Actions Title 33, Chapter 18 (33, 2001-2003)	N/A	N/A	N/A	N/A
	Common Areas Statutes Title 42, Chapter 13, Article 9	N/A	N/A	N/A	N/A
	Nonprofit Corporations Title 10, Chapters 24-39	10-1602. Inspection of records by shareholders Any shareholder who has been a holder of record of shares or of a voting trust beneficial interest therefor at least six months immediately preceding its demand or will be the holder of record of or the holder of record of a voting trust beneficial interest for at least five per cent of all of the outstanding shares of a corporation is entitled to inspect and copy any of the records of the corporation described in section 10-1601, subsection E during regular business hours at the corporation's principal office, if the shareholder gives the corporation written notice of its demand as provided in section 10-141 at least five business days before the date on which it wishes to inspect and copy.	10-1620. Financial statements for shareholders A corporation shall furnish its shareholders annual financial statements that may be consolidated or combined statements of the corporation and one or more of its subsidiaries, as appropriate, and that include a balance sheet as of the end of the fiscal year, an income statement for that year and a statement of changes in shareholders' equity for the year unless that information appears elsewhere in the financial statements. If financial statements are prepared for the corporation on the basis of generally accepted accounting principles, the annual financial statements shall also be prepared on that basis.	N/A	N/A

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Arkansas	Horizontal Property Act (does not apply to HOAs) Title 18, Subtitle 2, Chapter 13	Section 18-13-110 The administrator, the board of administration, or other form of administration specified in the bylaws shall keep a book with a detailed account, in chronological order, of the receipts and expenditures affecting the building and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred.	Section 18-13-110 Both the book and the vouchers accrediting the entries made thereupon shall be available for examination by all the co-owners at convenient hours on working days that shall be set and announced for general knowledge.	N/A	N/A
	Nonprofit Corporation Act of 1993 Title 4, Subtitle 3, Chapter 33	Section 4-33-720 The list of members must be available for inspection by any member for the purpose of communication with other members concerning the meeting, beginning two (2) business days after notice is given of the meeting for which the list was prepared and continuing through the meeting, at the corporation's principal office or at a reasonable place identified in the meeting notice in the city where the meeting will be held. A member, a member's agent, or attorney is entitled on written demand to inspect and, subject to the limitations of subsection (d) of this section, to copy the list, at a reasonable time and at the member's expense, during the period it is available for inspection.	N/A	N/A	

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California	Davis-Stirling Act (Common Interest Developments) Civil Code 4000-6150	ARTICLE 5. Record Inspection [5200 - 5240] The association shall make available association records for the time periods and within the timeframes provided in Section 5210 for inspection and copying by a member of the association, or the member's designated representative.	ARTICLE 7. Annual Reports [5300 - 5320] Unless the governing documents impose more stringent standards, a review of the financial statement of the association shall be prepared in accordance with generally accepted accounting principles by a licensee of the California Board of Accountancy for any fiscal year in which the gross income to the association exceeds seventy-five thousand dollars (\$75,000). A copy of the review of the financial statement shall be distributed to the members within 120 days after the close of each fiscal year, by individual delivery pursuant to Section 4040.	ARTICLE 2. Transfer Disclosure [4525 - 4545] The owner of a separate interest shall provide the following documents to a prospective purchaser of the separate interest, as soon as practicable before the transfer of title or the execution of a real property sales contract, as defined in Section 2985	ARTICLE 1. Accounting [5500 - 5502] The review requirements of Section 5500 may be met when every individual member of the board, or a subcommittee of the board consisting of the treasurer and at least one other board member, reviews the documents and statements described in Section 5500 independent of a board meeting, so long as the review is ratified at the board meeting subsequent to the review and that ratification is reflected in the minutes of that meeting.
	Nonprofit Corporation Law Corporations Code (5000-10841)	ARTICLE 3. Rights of Inspection [6330 - 6338] Subject to Sections 6331 and 6332, and unless the corporation provides a reasonable alternative pursuant to subdivision (c), a member may do either or both of the following as permitted by subdivision (b)...	ARTICLE 3. Rights of Inspection [6330 - 6338] Subject to Sections 6331 and 6332, and unless the corporation provides a reasonable alternative pursuant to subdivision (c), a member may do either or both of the following as permitted by subdivision (b)...	N/A	N/A
	Certified Common Interest Community Manager CA	N/A	N/A	N/A	N/A

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	Business and Professions Code, Division 4, Part 4 (11500-11506)				
Colorado	Condominium Ownership Act Title 38, Article 33	Section 38-33-107 The manager or board of managers, as the case may be, shall keep detailed, accurate records of the receipts and expenditures affecting the general and limited common elements. Such records authorizing the payments shall be available for examination by the unit owners at convenient weekday business hours.	Section 38-33-107 The manager or board of managers, as the case may be, shall keep detailed, accurate records of the receipts and expenditures affecting the general and limited common elements. Such records authorizing the payments shall be available for examination by the unit owners at convenient weekday business hours.	N/A	N/A
	Common Interest Ownership Act (applies to HOAs) Title 38, Article 33.3	Section 38-33.3-317 Subject to subsections (3), (3.5), and (4) of this section, all records maintained by the association must be available for examination and copying by a unit owner or the owner's authorized agent. The association may require unit owners to submit a written request, describing with reasonable particularity the records sought, at least ten days prior to inspection or production of the documents and may limit examination and copying times to normal business hours or the next regularly scheduled executive board meeting if the meeting	Section 38-33.3-317 Subject to subsections (3), (3.5), and (4) of this section, all records maintained by the association must be available for examination and copying by a unit owner or the owner's authorized agent. The association may require unit owners to submit a written request, describing with reasonable particularity the records sought, at least ten days prior to inspection or production of the documents and may limit examination and copying times to normal business hours or the next regularly	N/A	N/A

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		occurs within thirty days after the request. Notwithstanding any provision of the declaration, bylaws, articles, or rules and regulations of the association to the contrary, the association may not condition the production of records upon the statement of a proper purpose.	scheduled executive board meeting if the meeting occurs within thirty days after the request. Notwithstanding any provision of the declaration, bylaws, articles, or rules and regulations of the association to the contrary, the association may not condition the production of records upon the statement of a proper purpose.		
	Nonprofit Corporation Act Title 7, Article 121	Section 7-136-102 A member is entitled to inspect and copy, during regular business hours at the nonprofit corporation's principal office, any of the records of the nonprofit corporation described in section 7-136-101 (5) if the member gives the nonprofit corporation written demand at least five business days before the date on which the member wishes to inspect and copy such records. (2) Pursuant to subsection (5) of this section, a member is entitled to inspect and copy, during regular business hours at a reasonable location stated by the nonprofit corporation, any of the other records of the nonprofit corporation if the member meets the requirements of subsection (3) of this section and gives the nonprofit corporation	Section 7-136-106 Upon the written request of any member, a nonprofit corporation shall mail to such member its most recent annual financial statements, if any, and its most recently published financial statements, if any, showing in reasonable detail its assets and liabilities and results of its operations.	N/A	N/A

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		written demand at least five business days before the date on which the member wishes to inspect and copy such records.			
	Community Association Managers Title 12, Article 61.1001	N/A	N/A	N/A	N/A
Connecticut	Condominium Act Title 47, Chapter 8 25	Sec. 47-81. Records maintained by the declarant, by the association or by the manager, including, but not limited to, minutes of meetings and voting records of the board of directors, shall be made available for examination and copying by any unit owner, or the unit owner's duly authorized agent, at the expense of the unit owner, during normal business hours upon the request of such unit owner or agent.	Sec. 47-81. Records maintained by the declarant, by the association or by the manager, including, but not limited to, minutes of meetings and voting records of the board of directors, shall be made available for examination and copying by any unit owner, or the unit owner's duly authorized agent, at the expense of the unit owner, during normal business hours upon the request of such unit owner or agent.	Sec. 47-75a. In the event of any resale of a condominium unit by a unit owner other than the declarant, such owner shall obtain from the unit owners' association and furnish to the purchaser, prior to the settlement date of the disposition, the following: (1) Appropriate statements pursuant to subsection (b) of section 47-87 and, if applicable, subsection (c) of this section; (2) a statement of any capital expenditures anticipated by the unit owners' association within the twelve months next following the date of the statement; (3) a statement of the status and amount of any reserve for replacement fund and any portion of such fund earmarked for any specified project by the board of directors.	Sec. 47-81. From the date of the recording of the declaration until the declarant relinquishes control of the association pursuant to subsection (d) of section 47-74a he shall cause to have prepared a certified audit of the books of the condominium by a certified public accountant not less than once in every calendar year which shall be available for examination by the unit owners. Thereafter on the written petition of unit owners of not less than twenty-five per cent of the units then completed, a certified audit by an independent certified public accountant shall be made, but not more

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					than once in any consecutive twelve-month period; provided the cost of the audit shall be a common expense.
	Common Interest Ownership Act (applies to HOAs) Title 47, Chapter 828	Sec. 47-260. Detailed records of receipts and expenditures affecting the operation and administration of the association and other appropriate accounting records, including, but not limited to, records relating to reserve accounts, if any...	Sec. 47-260. Detailed records of receipts and expenditures affecting the operation and administration of the association and other appropriate accounting records, including, but not limited to, records relating to reserve accounts, if any...	Sec. 47-270. Except in the case of a sale in which delivery of a public offering statement is required under either this chapter or chapter 825, or unless exempt under subsection (b) of section 47-262, a unit owner shall furnish to a purchaser or such purchaser's attorney, before the earlier of conveyance or transfer of the right to possession of a unit, a copy of the declaration, other than any surveys and plans, the bylaws, the rules or regulations of the association, and a certificate containing...	N/A
	Community Association Managers Chapter 400b	N/A	N/A	N/A	N/A
	Nonprofit Corporation Chapter 602	Sec. 33-1236. member is entitled to inspect and copy, during regular business hours at the corporation's principal office, any of the records of the corporation described in subsection (e) of section 33-	Sec. 33-1236. member is entitled to inspect and copy, during regular business hours at the corporation's principal office, any of the records of the corporation described in subsection (e) of section	N/A	N/A

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		1235 if he gives the corporation written notice of his demand at least five business days before the date on which he wishes to inspect and copy.	33-1235 if he gives the corporation written notice of his demand at least five business days before the date on which he wishes to inspect and copy.		
Delaware	Unit Properties Title 25, Chapter 22	§ 2218. The treasurer shall keep detailed records of all receipts and expenditures, including expenditures affecting the common elements specifying and itemizing the maintenance, repair and replacement expenses of the common elements and any other expenses incurred. Such records shall be available for examination by the unit owners during regular business hours. In accordance with the actions of the council assessing common expenses against the units and unit owners, the treasurer shall keep an accurate record of such assessments and of the payment thereof by each unit owner.	§ 2218. The treasurer shall keep detailed records of all receipts and expenditures, including expenditures affecting the common elements specifying and itemizing the maintenance, repair and replacement expenses of the common elements and any other expenses incurred. Such records shall be available for examination by the unit owners during regular business hours. In accordance with the actions of the council assessing common expenses against the units and unit owners, the treasurer shall keep an accurate record of such assessments and of the payment thereof by each unit owner.	N/A	N/A
	Uniform Common Interest Ownership Act (applies to HOAs) Title 25, Chapter 81	§ 81-318. Subject to the provisions of subsection (c) of this section, all records kept by the association, including the association's membership list and address, and aggregate salary information of employees of the association, shall be	§ 81-318. Subject to the provisions of subsection (c) of this section, all records kept by the association, including the association's membership list and address, and aggregate salary information of employees of the	§ 81-409. Except in the case of a sale in which delivery of a public offering statement is required, or unless exempt under § 81-401(b) of this title, a unit owner shall furnish to a purchaser not later than the time of the signing of	§ 81-306. For an association for a condominium or cooperative with more than 50 unit owners, an independent audit by a licensed certified public accounting firm of the financial records of the association to

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		available for examination and copying by a unit owner or the unit owner's authorized agent so long as the request is made in good faith and for a proper purpose related to the owner's membership in the association. This right of examination may be exercised: (i) only during reasonable business hours or at a mutually convenient time and location, and (ii) upon 5-days' written notice reasonably identifying the purpose for the request and the specific records of the association requested.	association, shall be available for examination and copying by a unit owner or the unit owner's authorized agent so long as the request is made in good faith and for a proper purpose related to the owner's membership in the association. This right of examination may be exercised: (i) only during reasonable business hours or at a mutually convenient time and location, and (ii) upon 5-days' written notice reasonably identifying the purpose for the request and the specific records of the association requested.	the contract to purchase, a copy of the declaration (other than any plats and plans), all amendments to the declaration, the bylaws, and the rules of the association (including all amendments to the rules), and a certificate containing or attaching the following, to be correct to within 120 days prior to the date the certificate of the unit owner is furnished to the purchaser...	be performed no less frequently than once every 3 years and for each intervening year a review (instead of a full audit) by an independent accountant which need not be conducted by a certified public accounting firm, provided that where an association of fewer than 100 unit owners so decides by duly adopted resolution, the audit requirement may be satisfied by a review (instead of a full audit) by an independent accountant which need not be conducted by a certified public accounting firm
	Conversion of Manufactured Home Communities to Manufactured Home Condominium or Cooperative Communities Title 25, Chapter 71	N/A	N/A	N/A	N/A
	Uniform Nonprofit Corporation	N/A	N/A	N/A	N/A

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	Act Title 6, Chapter 19				
Florida	Condominium Chapter 718	718.111 The official records of the association are open to inspection by any association member and any person authorized by an association member as a representative of such member at all reasonable times.	718.111 The official records of the association are open to inspection by any association member and any person authorized by an association member as a representative of such member at all reasonable times.	718.503 Each contract entered into after July 1, 1992, for the resale of a residential unit shall contain in conspicuous type either...	718.111 An association that meets the criteria of this paragraph shall prepare a complete set of financial statements in accordance with generally accepted accounting principles. The financial statements must be based upon the association's total annual revenues, as follows...
	Cooperatives Chapter 719	N/A	N/A	719.503 Any contracts for the sale of a unit or a lease thereof for an unexpired term of more than 5 years shall contain...	N/A
	Homeowners' Associations Chapter 720	720.303 Unless otherwise provided by law or the governing documents of the association, the official records must be maintained within this state for at least 7 years and be made available to a parcel owner for inspection or photocopying within 45 miles of the community or within the county in which the association is located within 10 business days after receipt by the board or its	720.303 Unless otherwise provided by law or the governing documents of the association, the official records must be maintained within this state for at least 7 years and be made available to a parcel owner for inspection or photocopying within 45 miles of the community or within the county in which the association is located within 10 business days after receipt by the board or	720.401 A prospective parcel owner in a community must be presented a disclosure summary before executing the contract for sale. The disclosure summary must be in a form substantially similar to the following form...	720.3086 In a residential subdivision in which the owners of lots or parcels must pay mandatory maintenance or amenity fees to the subdivision developer or to the owners of the common areas, recreational facilities, and other properties serving the lots or parcels, the developer or owner of such

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		designee of a written request from the parcel owner.	its designee of a written request from the parcel owner.		areas, facilities, or properties shall make public, within 60 days ...
	Community Association Management Chapter 468, Part 8	N/A	N/A	N/A	N/A
	Corporations Act Chapter 607	N/A	N/A	N/A	N/A
	Not-for-Profit Corporations Chapter 617	617.1602 A member of a corporation is entitled to inspect and copy, during regular business hours at the corporation's principal office or at a reasonable location specified by the corporation, any of the records of the corporation described in s. 617.1601(5), if the member gives the corporation written notice of his or her demand at least 10 business days before the date on which he or she wishes to inspect and copy.	617.1602 A member of a corporation is entitled to inspect and copy, during regular business hours at the corporation's principal office or at a reasonable location specified by the corporation, any of the records of the corporation described in s. 617.1601(5), if the member gives the corporation written notice of his or her demand at least 10 business days before the date on which he or she wishes to inspect and copy.	N/A	N/A
	Restrictions on Clotheslines Title XI, Chapter 163	N/A	N/A	N/A	N/A
Georgia	Condominium Act Title 44, Chapter 3, Article 3	N/A	N/A	N/A	N/A
	Property Owners' Associations Title	Section 44-3-227 True and correct copies of the articles of incorporation	Section 44-3-227 True and correct copies of the articles of incorporation	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	44, Chapter 3, Article 6	and bylaws of the association and all amendments thereto shall be maintained at the principal and the registered offices of the association and at the sales office of the declarant so long as the declarant has the right to control the association pursuant to the instrument; and copies thereof shall be furnished to any lot owner on request upon payment of a reasonable charge therefor.	and bylaws of the association and all amendments thereto shall be maintained at the principal and the registered offices of the association and at the sales office of the declarant so long as the declarant has the right to control the association pursuant to the instrument; and copies thereof shall be furnished to any lot owner on request upon payment of a reasonable charge therefor.		
	Manager Licensing Title 43, Chapter 40	N/A	N/A	N/A	N/A
	Nonprofit Corporations Title 14, Chapter 3	Section 14-3-1602 A member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in subsection (a) of this Code section if the member gives the corporation written notice or a written demand at least five business days before the date on which the member wishes to inspect and copy.	Section 14-3-1620 A corporation upon request in writing or by electronic transmission from a member shall furnish that member its latest prepared annual financial statements, which may be consolidated or combined statements of the corporation and one or more of its subsidiaries or affiliates, in reasonable detail as appropriate, that include a balance sheet as of the end of the fiscal year and statement of operations for that year. If financial statements are prepared for the corporation on the basis of generally accepted accounting principles, the	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			annual financial statements must also be prepared on that basis.		
Hawaii	Planned Community Associations (applies to HOAs) HRS 421J	§421J-7 Association documents, the most current financial statement of the association, and the minutes of the most recent meeting of the board of directors (other than minutes of executive sessions) shall be made available for examination by any member at no cost, on twenty-four-hour loan or during reasonable hours	§421J-7 Financial statements, general ledgers, accounts receivable ledgers, accounts payable ledgers, check ledgers, insurance policies, contracts, invoices of the association for the duration those records are kept by the association, and any documents regarding delinquencies of ninety days or more shall be made available for examination by members at reasonable hours at a location designated by the board; provided that members shall pay for all costs associated with the examination of these documents. The board may require members to furnish the association with an affidavit stating that the foregoing information is requested in good faith for the protection of the interests of the association, its members, or both. Copies of these documents shall be provided to any member upon the member's request if the member pays a reasonable fee for duplication, postage, stationery, and other administrative costs	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			associated with handling the request.		
	Condominiums H RS 514B	§514B-154.5 Notwithstanding any other provision in the declaration, bylaws, or house rules, if any, the following documents, records, and information, whether maintained, kept, or required to be provided pursuant to this section or section 514B-152, 514B-153, or 514B-154, shall be made available to any unit owner and the owner's authorized agents by the managing agent, resident manager, board through a board member, or the association's representative...	§514B-154.5 Notwithstanding any other provision in the declaration, bylaws, or house rules, if any, the following documents, records, and information, whether maintained, kept, or required to be provided pursuant to this section or section 514B-152, 514B-153, or 514B-154, shall be made available to any unit owner and the owner's authorized agents by the managing agent, resident manager, board through a board member, or the association's representative...	N/A	§514B-150 e association shall require an annual audit of the association financial accounts and no less than one annual unannounced verification of the association's cash balance by a public accountant; provided that if the association is comprised of less than twenty units, the annual audit and the annual unannounced cash balance verification may be waived at an association meeting by a vote of a majority of the unit owners.
	Unincorporated Nonprofit Associations HR S 429	§414D-302 Subject to sections 414D-301(e) and 414D-303(c), a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in section 414D-301(e) if the member gives the corporation written notice or a written demand at least five business days before the date on which the	§414D-302 Subject to sections 414D-301(e) and 414D-303(c), a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in section 414D-301(e) if the member gives the corporation written notice or a written demand at least five business days before the date on which	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		member wishes to inspect and copy.	the member wishes to inspect and copy.		
Idaho	Condominium Property Act (does not apply to HOAs) Title 55, Chapter 15	N/A	N/A	N/A	N/A
	Homeowners Association Act Title 55-32	N/A	55-3205 A homeowner's association or its agent must provide a member and the member's agent, if any, a statement of the member's assessment account no more than five (5) business days after a written request by the member or the member's agent is received by the manager, president, board member, or other agent of the homeowner's association, or any combination thereof. The homeowner's association will be bound by the amounts set forth within the statement of assessment account. The statement of assessment account shall include all outstanding assessments, charges, and fees, including any transfer fee, that are due and owing to the homeowner's association, including any late fees or interest that may have accrued.	N/A	N/A
	Nonprofit Corporation Act Title 30-30	30-30-1102 Subject to subsection (5) of this section and section 30-30-1103(3), Idaho Code, a	30-30-1102 Subject to subsection (5) of this section and section 30-30-1103(3), Idaho Code, a	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in section 30-30-1101(5), Idaho Code, if the member gives the corporation written notice or a written demand at least fifteen (15) business days before the date on which the member wishes to inspect and copy.	member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in section 30-30-1101(5), Idaho Code, if the member gives the corporation written notice or a written demand at least fifteen (15) business days before the date on which the member wishes to inspect and copy.		
Illinois	Condominium Property Act (Does not apply to HOAs) 765 ILCS 605	765 ILCS 605/19 Any member of an association shall have the right to inspect, examine, and make copies of the records described in subdivisions (1), (2), (3), (4), (5), (6), (9), and (10) of subsection (a) of this Section, in person or by agent, at any reasonable time or times, at the association's principal office.	765 ILCS 605/19 Any member of an association shall have the right to inspect, examine, and make copies of the records described in subdivisions (1), (2), (3), (4), (5), (6), (9), and (10) of subsection (a) of this Section, in person or by agent, at any reasonable time or times, at the association's principal office.	765 ILCS 605/22 Full disclosure before sale. In relation to the initial sale or offering for sale of any condominium unit, the seller must make full disclosure of, and provide copies to the prospective buyer of, the following information relative to the condominium project...	N/A
	Common Interest Community Association Act (Applies to HOAs) 765 ILCS 160	765 ILCS 160/1-30 Where a request for records under this subsection is made in writing to the board or its agent, failure to provide the requested record or to respond within 30 days shall be deemed a denial by the board.	765 ILCS 160/1-45 Each member shall receive through a prescribed delivery method, at least 30 days but not more than 60 days prior to the adoption thereof by the board, a copy of the proposed annual budget together with an indication of which portions are intended for reserves, capital	765 ILCS 160/1-35 In the event of any resale of a unit in a common interest community association by a member or unit owner other than the developer, the board shall make available for inspection to the prospective purchaser, upon demand, the following...	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			expenditures or repairs or payment of real estate taxes		
	General Not for Profit Act 805 ILCS 105	805 ILCS 105/107.75 Any voting member shall have the right to examine, in person or by agent, at any reasonable time or times, the corporation's books and records of account and minutes, and to make extracts therefrom, but only for a proper purpose.	805 ILCS 105/107.75 Any voting member shall have the right to examine, in person or by agent, at any reasonable time or times, the corporation's books and records of account and minutes, and to make extracts therefrom, but only for a proper purpose.	N/A	N/A
Indiana	Condominium Act (Does not apply to HOAs) IC 32-25	Section 32-25-8-2.5 The minutes of meetings of the board of directors of a condominium, including the annual meeting, must be made available to a co-owner of the condominium for inspection upon request.	Section 32-25-8-8 The records and the vouchers authorizing the payments shall be available for examination by the co-owners at convenient hours of weekdays.	N/A	N/A
	Homeowners Associations IC 32-25.5	Section 32-25.5-3-3 A written request for inspection must identify with reasonable particularity the information being requested. A member's ability to inspect records under this section shall not be unreasonably denied or conditioned upon provision of an appropriate purpose for the request. The homeowners association may charge a reasonable fee for the copying of a record requested under this subsection if the homeowners association member requests a written copy of the record.	Section 32-25.5-3-3 A written request for inspection must identify with reasonable particularity the information being requested. A member's ability to inspect records under this section shall not be unreasonably denied or conditioned upon provision of an appropriate purpose for the request. The homeowners association may charge a reasonable fee for the copying of a record requested under this subsection if the homeowners association	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			member requests a written copy of the record.		
	Nonprofit Corporation Act Chapter 23-17	Section 23-17-27-2 Subject to subsection (e), a member may inspect and copy, at a reasonable time and reasonable location specified by the corporation, the following records of the corporation if the member meets the requirements of subsection (c) and gives the corporation written notice at least five (5) business days before the date on which the member desires to inspect and copy...	Section 23-17-27-2 Subject to subsection (e), a member may inspect and copy, at a reasonable time and reasonable location specified by the corporation, the following records of the corporation if the member meets the requirements of subsection (c) and gives the corporation written notice at least five (5) business days before the date on which the member desires to inspect and copy...	N/A	N/A
Iowa	Cooperative Associations Chapter 499A	499.46 Bylaws shall be kept by the secretary subject to inspection by any member at any time. Bylaws may deal with the fiscal or internal affairs of the association or any subject of this chapter in any manner not inconsistent with this chapter or the articles.	499.46 Bylaws shall be kept by the secretary subject to inspection by any member at any time. Bylaws may deal with the fiscal or internal affairs of the association or any subject of this chapter in any manner not inconsistent with this chapter or the articles.	N/A	N/A
	Horizontal Property (does not apply to HOAs) Chapter 499B	N/A	N/A	N/A	N/A
	Uniform Unincorporated Nonprofit Association Act Chapter 501B	504.1602 Subject to subsection 5, a member is entitled to inspect and copy, at a reasonable time	504.1602 Subject to subsection 5, a member is entitled to inspect and copy, at a reasonable time	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		and location specified by the corporation, any of the records of the corporation described in section 504.1601, subsection 5, if the member gives the corporation written notice or a written demand at least five business days before the date on which the member wishes to inspect and copy	and location specified by the corporation, any of the records of the corporation described in section 504.1601, subsection 5, if the member gives the corporation written notice or a written demand at least five business days before the date on which the member wishes to inspect and copy		
Kansas	Apartment Ownership Act (Does not apply to HOAs) Chapter 58, Article 31	N/A	58-3120 The manager or board of directors, as the case may be, shall keep detailed, accurate records in chronological order, of receipts and expenditures affecting the common areas and facilities, specifying and itemizing the maintenance and repair expenses of the common areas and facilities and any other expenses incurred. Such records and the vouchers authorizing the payments shall be available for examination by the apartment owners at convenient hours of week days, pursuant to the rights and limitations of K.S.A. 2023 Supp. 58-4616, and amendments thereto.	N/A	N/A
	Townhouse Ownership Act (applies to	N/A	N/A	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	HOAs) Chapter 58, Article 37				
	Common Interest Ownership Bill of Rights Chapter 58, Article 46	58-4612. If any materials are distributed to the board of directors before the meeting, the board at the same time shall make copies of those materials reasonably available to unit owners, except that the board need not make available copies of unapproved minutes or materials that are to be considered in executive session.	58-4616. Subject to subsections (c) through (g), all records retained by an association must be available for examination and copying by a unit owner or the owner's authorized agent...	N/A	N/A
	Nonprofit Corporation Act (applies to HOAs) Chapter 17, Article 70	N/A	N/A	N/A	N/A
Kentucky	Horizontal Property Act (does not apply to HOAs) KRS Chapter 381.805-381.910	N/A	N/A	N/A	N/A
	Condominium Act (does not apply to HOAs) KRS Chapter 381.9101-381.9207	N/A	381.9197 The association shall keep financial records sufficiently detailed to enable the association to comply with KRS 381.9203 and, except for the statement of cash receipts and disbursements which shall be kept on a cash basis, all financial statements shall be prepared in accordance with generally accepted accounting	381.9203 Except as provided in KRS 381.9201(2), a seller of a unit shall furnish to a purchaser or purchaser's agent before execution of any contract for sale of a unit, or otherwise before conveyance, a copy of the declaration, other than the plats and plans, and a copy of the bylaws, the rules or	381.9197 Not later than one hundred fifty (150) days after the end of the fiscal year, or annually on a date provided in the declaration or bylaws, the association shall cause to be prepared by an independent accountant or certified public accountant a

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			principles. All financial and other records shall be made reasonably available for examination by any unit owner and his or her authorized agents	regulations of the association, and a certificate, current to the date of issuance and signed and dated by the association's manager or authorized agent, containing...	financial report for the preceding fiscal year. No later than thirty (30) days after the financial report is prepared and received by the executive board, the association shall make it available for examination by any unit owner and, upon request and payment of a reasonable fee, shall provide a unit owner with a copy of the financial report.
	Planned Community Act (applies to HOAs created after June 29, 2023) KRS Chapter 381.785-381.801	381.795 Except as provided in subsection (2) of this section, an owner may examine and copy the books, records, and minutes of the association pursuant to reasonable standards set forth in the declaration, bylaws, or other rules and regulations promulgated by the board, including standards governing the type of documents to be examined and copies and the time and location at which the documents may be examined, including a reasonable fee for copying documents	381.795 Except as provided in subsection (2) of this section, an owner may examine and copy the books, records, and minutes of the association pursuant to reasonable standards set forth in the declaration, bylaws, or other rules and regulations promulgated by the board, including standards governing the type of documents to be examined and copies and the time and location at which the documents may be examined, including a reasonable fee for copying documents	N/A	381.794 No later than one hundred eighty (180) days after the end of the fiscal year, or annually on a date provided in the declaration or bylaws, the association shall have a financial report prepared for the preceding fiscal year. No later than thirty (30) days after the financial report is prepared and received by the board, the association shall make the financial report available electronically

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
					at no charge or provide a paper copy with payment of a reasonable fee to a lot owner.
	Kentucky Nonprofit Corporation Act , KRS 273.161 to 273.390.	N/A	N/A	N/A	N/A
Louisiana	Condominium Act RS 9:1121.101 et seq.	§1123.108. The association shall keep financial records sufficiently detailed to enable the association to comply with Section 1124.107. All financial and other records shall be made reasonably available for examination by any unit owner and his authorized agents.	§1123.108. The association shall keep financial records sufficiently detailed to enable the association to comply with Section 1124.107. All financial and other records shall be made reasonably available for examination by any unit owner and his authorized agents.	§1124.107. In the event of a resale of a unit by a unit owner other than a declarant, the unit owner shall furnish to a purchaser before execution of any contract to purchase a unit, or otherwise before conveyance, a copy of the declaration other than plats and plans, the articles of incorporation or documents creating the association, the bylaws, and a certificate containing...	N/A
	Homeowners Association Act RS 9:1141.1 et seq.	N/A	N/A	N/A	N/A
	Nonprofit Corporation Law RS 12:201 et seq.	§223. Every shareholder and voting member may examine in person, or by agent or attorney, at any reasonable time, the records of the corporation listed in subsection A of this section.	§223. Every shareholder and voting member may examine in person, or by agent or attorney, at any reasonable time, the records of the corporation listed in subsection A of this section.	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	Planned Community Act R.S. 9:1141.1 through 1141.50	§1141.36. Upon receipt of a request for specific records, the association shall 16 make the records available for examination and copying by a lot owner, the lot 17 owner's agent, or persons with a valid contract of sale. An inspection shall occur 18 during reasonable business hours or at a mutually convenient time and location.	§1141.36. Upon receipt of a request for specific records, the association shall 16 make the records available for examination and copying by a lot owner, the lot 17 owner's agent, or persons with a valid contract of sale. An inspection shall occur 18 during reasonable business hours or at a mutually convenient time and location.	§1141.44. The person required to deliver a public offering statement shall 17 provide a purchaser with a copy of the public offering statement and all 18 amendments thereto at least fifteen days before transfer of the lot. A purchaser 19 shall not be required to acquire a lot unless fifteen days have elapsed from the 20 date of the delivery of the public offering statement. A purchaser, before 21 transfer, may cancel the contract within fifteen days after first receiving the 22 public offering statement.	N/A
Maine	Non-profit Corporation Act (may apply to HOAs) Title 13-B	§715. All books and records of a corporation may be inspected by any officer, director or voting member or the officer's, director's or voting member's agent or attorney, for any proper purpose at any reasonable time, as long as the officer, director or voting member or the officer's, director's or voting member's agent or	§715. All books and records of a corporation may be inspected by any officer, director or voting member or the officer's, director's or voting member's agent or attorney, for any proper purpose at any reasonable time, as long as the officer, director or voting member or the officer's, director's or voting member's agent or	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		attorney gives the corporation written notice at least 5 business days before the date on which the officer, director or voting member or the officer's, director's or voting member's agent or attorney wishes to inspect and copy any books or records.	attorney gives the corporation written notice at least 5 business days before the date on which the officer, director or voting member or the officer's, director's or voting member's agent or attorney wishes to inspect and copy any books or records.		
	Unit Ownership (Does not apply to HOAs) Title 33, Chapter 10	N/A	§577. The manager or board of directors shall keep detailed, accurate records in chronological order, of the receipts and expenditures affecting the common areas and facilities, specifying and itemizing the maintenance and repair expenses of the common areas and facilities and any other expenses incurred. Such records and the vouchers authorizing the payments shall be available for examination by the unit owners at convenient hours of weekdays.	N/A	N/A
	Condominium Act (Does not apply to HOAs) Title 33, Chapter 31	§1603-118. Subject to subsections (c) and (d), all records retained by an association must be available for examination and copying by a unit owner or the unit owner's authorized agent...	§1603-118. Subject to subsections (c) and (d), all records retained by an association must be available for examination and copying by a unit owner or the unit owner's authorized agent...	§1604-103. Except as provided in subsection (b), a public offering statement must contain or fully and accurately disclose...	N/A
Maryland	Condominium Act Real	§11-116	§11-116	§11-126.	§11-116

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	Property, Section 11	If a unit owner requests in writing a copy of financial statements of the condominium or the minutes of a meeting of the board of directors or other governing body of the condominium to be delivered, the board of directors or other governing body of the condominium shall compile and send the requested information by mail, electronic transmission, or personal delivery...	If a unit owner requests in writing a copy of financial statements of the condominium or the minutes of a meeting of the board of directors or other governing body of the condominium to be delivered, the board of directors or other governing body of the condominium shall compile and send the requested information by mail, electronic transmission, or personal delivery...	The purchaser is given on or before the time a contract is entered into between the vendor and the purchaser, a current public offering statement as amended and registered with the Secretary of State containing all of the information set forth in subsection (b) of this section; and...	On the request of the unit owners of at least 5 percent of the units, the council of unit owners shall cause an audit of the books and records to be made by an independent certified public accountant, provided an audit shall be made not more than once in any consecutive 12-month period. The cost of the audit shall be a common expense.
	Homeowners' Association Act Real Property, Section 11B	§11B-112. Subject to the provisions of paragraph (2) of this subsection, all books and records kept by or on behalf of the homeowners association shall be made available for examination or copying, or both, by a lot owner, a lot owner's mortgagee, or their respective duly authorized agents or attorneys, during normal business hours, and after reasonable notice.	§11B-112. Subject to the provisions of paragraph (2) of this subsection, all books and records kept by or on behalf of the homeowners association shall be made available for examination or copying, or both, by a lot owner, a lot owner's mortgagee, or their respective duly authorized agents or attorneys, during normal business hours, and after reasonable notice.	§11B-105. A contract for the initial sale of a lot in a development containing more than 12 lots to a member of the public who intends to occupy or rent the lot for residential purposes is not enforceable by the vendor unless... §11B-108. A person who enters into a contract as a purchaser but who has not received all of the disclosures required by § 11B-105, § 11B-106, or § 11B-107 of this title, as applicable, shall, prior to settlement, be entitled to cancel the contract and to	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
				the immediate return of deposits made on account of the contract	
	Nonstock Corporations Corporations and Associations, Section 5-201	N/A	N/A	N/A	N/A
	Maryland Cooperative Housing Corporation Act , Md. Code, Corporations & Associations §§ 5-6B-01 through 5-6B-33	§5-6B-26. Except as provided in paragraph (2) of this subsection, all books and records kept by or on behalf of a cooperative housing corporation shall be made available for examination or copying, or both, by a member, a mortgagee, or their respective duly authorized agents or attorneys, during normal business hours, and after reasonable notice	§5-6B-26. Except as provided in paragraph (2) of this subsection, all books and records kept by or on behalf of a cooperative housing corporation shall be made available for examination or copying, or both, by a member, a mortgagee, or their respective duly authorized agents or attorneys, during normal business hours, and after reasonable notice	N/A	N/A
Massachusetts	Condominiums (Does not apply to HOAs) Part II, Title I, Chapter 183A	Section 10. Such records shall be kept in an up-to-date manner within the commonwealth and shall be available for reasonable inspection by any unit owner or by any mortgagee holding a recorded first mortgage on a unit during regular business hours and at such other times as may be provided in the agreement between the manager or managing agent and the	Section 10. Such records shall be kept in an up-to-date manner within the commonwealth and shall be available for reasonable inspection by any unit owner or by any mortgagee holding a recorded first mortgage on a unit during regular business hours and at such other times as may be provided in the agreement between the manager or	N/A	Section 10. An independent certified public accountant shall conduct according to the standards of the American Institute of Certified Public Accountants, a review of the financial report for any condominium comprising 50 or more units. Such review shall be conducted

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		organization of unit owners. Access to said records shall include the right to photocopy said records at the expense of the person or entity making the request.	managing agent and the organization of unit owners. Access to said records shall include the right to photocopy said records at the expense of the person or entity making the request.		annually, or less frequently in accordance with subsection (m), but in no case less frequently than every two years. In any action brought to enforce the provisions of this paragraph, the prevailing party shall be entitled to reasonable attorneys' fees incurred in such action.
	Nonprofit Corporations Part I, Title XXII, Chapter 156B, s.11-13	N/A	N/A	N/A	N/A
Michigan	Condominium Act (Does not apply to HOAs) Chapter 559	559.157 The books, records, contracts, and financial statements concerning the administration and operation of the condominium project shall be available for examination by any of the co-owners and their mortgagees at convenient times.	559.157 The books, records, contracts, and financial statements concerning the administration and operation of the condominium project shall be available for examination by any of the co-owners and their mortgagees at convenient times.	559.184a The developer shall provide copies of all of the following documents to a prospective purchaser of a condominium unit, other than a business condominium unit... 559.121 Provide documents as provided in section 84a.	559.157 Except as provided in subsection (3), an association of co-owners with annual revenues greater than \$20,000.00 shall on an annual basis have its books, records, and financial statements independently audited or reviewed by a certified public accountant, as defined in section 720 of the occupational code, 1980 PA 299, MCL 339.720. The audit or review shall be performed in accordance with the

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
					statements on auditing standards or the statements on standards for accounting and review services, respectively, of the American institute of certified public accountants.
	Non-profit Corporation Act 45 0.2401	N/A	450.2901 A corporation may distribute the financial report required under subsection (1) electronically, either by electronic transmission of the report or by making the report available for electronic transmission. If the report is distributed electronically under this subsection, the corporation shall provide the report in written form to a shareholder, member, or director on request.	N/A	N/A
Minnesota	Condominiums Chapter 515	515.19 The bylaws shall provide that an annual report be prepared by the association of apartment owners, that a copy of the report be provided to each apartment owner, and that the report contains at a minimum the following...	515.19 The bylaws shall provide that an annual report be prepared by the association of apartment owners, that a copy of the report be provided to each apartment owner, and that the report contains at a minimum the following...	515.215 Not later than 15 days prior to the closing of the first conveyance of each apartment, the vendor shall furnish to the purchaser the following...	N/A
	Uniform Condominium Act (Does not apply to HOAs) Chapter 515A	N/A	515A.3-116 The association shall keep financial records sufficiently detailed to enable the association to comply with section 515A.4-107. All	515A.4-102 A disclosure statement shall fully disclose: (a) the name and principal address of the	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			financial records shall be made reasonably available for examination by any unit owner and the unit owner's authorized agents	declarant and the address and the name, if any, and number, if available, of the condominium;...	
	Common Interest Ownership Act (applies to HOAs) Chapter 515B	515B.3-118 The association shall keep adequate records of its membership, unit owners meetings, board of directors meetings, committee meetings, contracts, leases and other agreements to which the association is a party, and material correspondence and memoranda relating to its operations. The association shall keep financial records sufficiently detailed to enable the association to comply with sections 515B.3-106(b) and 515B.4-107. All records, except records relating to information that was the basis for closing a board meeting under section 515B.3-103, paragraph (g), shall be made reasonably available for examination by any unit owner or the unit owner's authorized agent, subject to the applicable statutes. The association must provide copies in paper or electronic form as requested by the owner or authorized agent, provided that the association is not required to provide copies in electronic form if the records	515B.3-118 The association shall keep adequate records of its membership, unit owners meetings, board of directors meetings, committee meetings, contracts, leases and other agreements to which the association is a party, and material correspondence and memoranda relating to its operations. The association shall keep financial records sufficiently detailed to enable the association to comply with sections 515B.3-106(b) and 515B.4-107. All records, except records relating to information that was the basis for closing a board meeting under section 515B.3-103, paragraph (g), shall be made reasonably available for examination by any unit owner or the unit owner's authorized agent, subject to the applicable statutes. The association must provide copies in paper or electronic form as requested by the owner or authorized agent, provided that the association is not required to provide copies	515B.4-10 Subject to subsections (a) and (c), a declarant who offers a unit to a purchaser shall deliver to the purchaser a current disclosure statement which complies with the requirements of section 515B.4-102. The disclosure statement shall include any material amendments to the disclosure statement made prior to the conveyance of the unit to the purchaser. The declarant shall be liable to the purchaser to whom it delivered the disclosure statement for any false or misleading statement set forth therein or for any omission of a material fact therefrom.	515B.3-121 Subject to any additional or greater requirements set forth in the declaration or bylaws, a review of the association's financial statements shall be made at the end of the association's fiscal year, unless prior to 60 days after the end of that fiscal year, at a meeting or by mailed ballot, unit owners, other than declarant or its affiliates, of units to which at least 30 percent of the votes in the association are allocated vote to waive the review requirement for that fiscal year. A waiver vote shall not apply to more than one fiscal year, and shall not affect the board's authority to cause a review or audit to be made. The reviewed financial statements shall be delivered to all members of the association within 180 days after the end of

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		are not maintained in that form by the association.	in electronic form if the records are not maintained in that form by the association.		the association's fiscal year.
	Nonprofit Corporation Act Chapter 317A	317A.461 A member or a director, or the agent or attorney of a member or a director, may inspect all documents referred to in subdivision 1 or 3 for any proper purpose at any reasonable time. A proper purpose is one reasonably related to the person's interest as a member or director of the corporation.	317A.461 A member or a director, or the agent or attorney of a member or a director, may inspect all documents referred to in subdivision 1 or 3 for any proper purpose at any reasonable time. A proper purpose is one reasonably related to the person's interest as a member or director of the corporation.	N/A	N/A
Mississippi	Condominiums (Does not apply to HOAs) Title 89, Chapter 9	N/A	N/A	N/A	N/A
	Nonprofit Corporation Act Title 79, Chapter 11	Section 79-11-285 Subject to Section 79-11-287(3), a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in Section 79-11-283(5) if the member gives the corporation written notice of his demand at least five (5) business days before the date on which the member wishes to inspect and copy.	Section 79-11-285 Subject to Section 79-11-287(3), a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in Section 79-11-283(5) if the member gives the corporation written notice of his demand at least five (5) business days before the date on which the member wishes to inspect and copy.	N/A	N/A
Missouri	Condominium Property (Does not apply to	448.200. The manager or board of managers, as the case may be, shall keep detailed,	448.200. The manager or board of managers, as the case may be, shall keep detailed,	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	HOAs) Chapter 448	accurate records in chronological order of the receipts and expenditures affecting the common elements, specifying and itemizing the maintenance and repair expenses of the common elements and any other expenses incurred. Such records and the vouchers authorizing the payments shall be available for examination by the unit owners at convenient hours of week days.	accurate records in chronological order of the receipts and expenditures affecting the common elements, specifying and itemizing the maintenance and repair expenses of the common elements and any other expenses incurred. Such records and the vouchers authorizing the payments shall be available for examination by the unit owners at convenient hours of week days.		
	Uniform Condominium Act (Does not apply to HOAs) Chapter 448.1-101	448.3-118. The association shall keep financial records sufficiently detailed to enable the association to comply with section 448.4-107. All financial and other records shall be made reasonably available for examination by any unit owner and his authorized agents.	448.3-118. The association shall keep financial records sufficiently detailed to enable the association to comply with section 448.4-107. All financial and other records shall be made reasonably available for examination by any unit owner and his authorized agents.	448.4-109. Except in the case of a sale where delivery of an original sale certificate is required, or unless exempt under subsection 2 of section 448.4-101, a unit owner shall furnish to a purchaser before execution of any contract for sale of a unit, or otherwise before conveyance, a resale certificate containing...	
	Nonprofit Corporation Law Chapter 355	355.826. Subject to subsection 3 of section 355.831, a member, or resident of a class of residents who have paid into the corporation for services or other charges over fifty percent of the corporation's operating expenses, is entitled to inspect and copy, subject to subsections 2 and 3 of this section, at a	355.826. Subject to subsection 3 of section 355.831, a member, or resident of a class of residents who have paid into the corporation for services or other charges over fifty percent of the corporation's operating expenses, is entitled to inspect and copy, subject to subsections 2 and 3 of this	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		reasonable time and location specified by the corporation, any of the records of the corporation required by this act* if the member or resident gives the corporation written notice or a written demand at least five business days before the date on which the member or resident wishes to inspect and copy.	section, at a reasonable time and location specified by the corporation, any of the records of the corporation required by this act* if the member or resident gives the corporation written notice or a written demand at least five business days before the date on which the member or resident wishes to inspect and copy.		
Montana	Unit Ownership Act (Does not apply to HOAs) Title 70, Chapter 23	N/A	N/A	N/A	N/A
	Nonprofit Corporations Title 35, Chapter 2	35-2-907. (1) Subject to 35-2-908(3) and subsection (5) of this section, a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in 35-2-906(5) if the member gives the corporation written notice or a written demand at least 5 business days before the date on which the member wishes to inspect and copy.	35-2-907. (1) Subject to 35-2-908(3) and subsection (5) of this section, a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in 35-2-906(5) if the member gives the corporation written notice or a written demand at least 5 business days before the date on which the member wishes to inspect and copy.	N/A	N/A
Nebraska	Condominium Act (Does not apply to HOAs) Title 76, Chapter 825 thru 894	76-876. The association shall keep financial records sufficiently detailed to enable the association to comply with section 76-884. All financial and other records of the	76-876. The association shall keep financial records sufficiently detailed to enable the association to comply with section 76-884. All financial and other records of the	76-884. Except in the case of a sale where delivery of a public-offering statement is required or unless exempt under subsection (b) of section 76-878, the	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		association shall be made reasonably available for examination by any unit owner and his or her authorized agents.	association shall be made reasonably available for examination by any unit owner and his or her authorized agents.	unit owner and any other person in the business of selling real estate who offers a unit to a purchaser shall furnish to a purchaser before conveyance a copy of the declaration other than the plats and plans, the bylaws, the rules or regulations of the association, and the following information...	
	Nebraska Condominium Property Act (CPA), Neb. Rev. Stat. §§ 76-801 to 76-823).	N/A	N/A	N/A	N/A
	HOAs in Unincorporated Villages Chapter 39-1405	N/A	N/A	N/A	N/A
	Nonprofit Corporation Act Chapter 21-1901	21-19,166. Subject to subsection (e) of this section and subsection (c) of section 21-19,167, a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in subsection (e) of section 21-19,165 if the member gives the corporation written notice or a written demand at least five business days before the date on which the member wishes to inspect and copy.	21-19,170. Except as provided in the articles or bylaws of a religious corporation, a corporation, upon written demand from a member, shall furnish that member its latest annual financial statements, which may be consolidated or combined statements of the corporation and one or more of its subsidiaries or affiliates, as appropriate, that include a balance sheet as of the end of the fiscal year and a statement of operations for that year.	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			If financial statements are prepared for the corporation on the basis of generally accepted accounting principles, the annual financial statements must also be prepared on that basis.		
Nevada	Common Interest Ownership Act (Applies to HOAs) NRS Chapter 116	NRS 116.31175 Except as otherwise provided in subsection 4, the executive board of an association shall, upon the written request of a unit's owner, make available the books, records and other papers of the association for review at the business office of the association or a designated business location not to exceed 60 miles from the physical location of the common-interest community and during the regular working hours of the association, including, without limitation:..	NRS 116.31175 Except as otherwise provided in subsection 4, the executive board of an association shall, upon the written request of a unit's owner, make available the books, records and other papers of the association for review at the business office of the association or a designated business location not to exceed 60 miles from the physical location of the common-interest community and during the regular working hours of the association, including, without limitation:..	NRS 116.4109 Resales of units. Except in the case of a sale in which delivery of a public offering statement is required, or unless exempt under subsection 2 of NRS 116.4101, a unit's owner or his or her authorized agent shall, at the expense of the unit's owner, furnish to a purchaser a resale package containing all of the following	NRS 116.31144 If the annual budget of the association is \$45,000 or more but less than \$75,000, cause the financial statement of the association to be reviewed by an independent certified public accountant during the year immediately preceding the year in which a study of the reserves of the association is to be conducted pursuant to NRS 116.31152. (b) If the annual budget of the association is \$75,000 or more but less than \$150,000, cause the financial statement of the association to be reviewed by an independent certified public accountant every fiscal year.

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
					(c) If the annual budget of the association is \$150,000 or more, cause the financial statement of the association to be audited by an independent certified public accountant every fiscal year.
	Regulation of Community Managers NRS Chapter 116A	N/A	N/A	N/A	N/A
	Nonprofit Corporations NRS Chapter 82	NRS 82.186 Any director or person authorized in writing by at least 15 percent of the members of the corporation upon at least 5 days' written demand is entitled to inspect in person or by agent or attorney, during normal business hours, the books of account and all financial records of the corporation and to make extracts therefrom. The right of members and directors to inspect the corporate records may not be limited in the articles or bylaws of any corporation.	NRS 82.186 Any director or person authorized in writing by at least 15 percent of the members of the corporation upon at least 5 days' written demand is entitled to inspect in person or by agent or attorney, during normal business hours, the books of account and all financial records of the corporation and to make extracts therefrom. The right of members and directors to inspect the corporate records may not be limited in the articles or bylaws of any corporation.	N/A	N/A
New Hampshire	Condominium Act (Does not apply to HOAs) Chapter 356B	N/A	N/A	N/A	N/A
	Proprietors of Common	N/A	N/A	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	Lands Chapter 303				
	New Hampshire Unit Ownership of Real Property Act , RSA chapter 479-A applies condominiums created before September 10, 1977.	479-A:19 The manager or board of directors, as the case may be, shall keep detailed, accurate records in chronological order of the receipts and expenditures affecting the common areas and facilities, specifying and itemizing the maintenance and repair expenses of the common areas and facilities and any other expenses incurred. Such records and the vouchers authorizing the payments shall be available for examination by the unit owners at convenient hours of weekdays.	479-A:19 The manager or board of directors, as the case may be, shall keep detailed, accurate records in chronological order of the receipts and expenditures affecting the common areas and facilities, specifying and itemizing the maintenance and repair expenses of the common areas and facilities and any other expenses incurred. Such records and the vouchers authorizing the payments shall be available for examination by the unit owners at convenient hours of weekdays.	N/A	N/A
	New Hampshire Voluntary Corporations And Associations Act , RSA chapter 292.	N/A	N/A	N/A	N/A
New Jersey	Planned Real Estate Full Disclosure Act (Applies to HOAs) Title 5:26-1	N/A	N/A	Section 45:22A-46.2 Notwithstanding any law or governing document to the contrary, the purchaser or grantee by operation of law of a dwelling unit in an age-restricted community shall be required to certify, prior to the resale or transfer by operation of law of a dwelling unit within the community, that the dwelling unit will be	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
				occupied by a person of an age that ensures compliance with the "housing for older persons" exception from the federal "Fair Housing Amendments Act of 1988," Pub.L. 100-430(42 U.S.C. ss. 3601 et seq.) for that community as set forth in section 100.301 of Title 24, Code of Federal Regulations.	
	Horizontal Property Act (Does not apply to HOAs) Title 46:8A	Section 46:8A-16 The administrator, or the board of administration, or other form of administration specified in the bylaws, shall keep books with a detailed account, in chronological order, of the receipts and expenditures affecting the property and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred. Said books and the vouchers accrediting the entries made thereupon shall be available for examination by all the coowners at convenient hours on working days that shall be set and announced for general knowledge.	Section 46:8A-16 The administrator, or the board of administration, or other form of administration specified in the bylaws, shall keep books with a detailed account, in chronological order, of the receipts and expenditures affecting the property and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred. Said books and the vouchers accrediting the entries made thereupon shall be available for examination by all the coowners at convenient hours on working days that shall be set and announced for general knowledge.	N/A	N/A
	Condominium Act (Does not apply to HOAs) Title 46:8B	N/A	§ 46:8B-14. The maintenance of accounting records, in	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			accordance with generally accepted accounting principles, open to inspection at reasonable times by unit owners. Such records shall include		
	Cooperative Recording Act Title 46:8 D	N/A	N/A	N/A	N/A
	Nonprofit Corporation Act Title 15A	N/A	N/A	N/A	N/A
New Mexico	Building Unit Ownership 47-7-1 thru 47-7-28	47-7-21. The manager or board of directors, shall keep detailed, accurate records in chronological order, of the receipts and expenditures affecting the common areas and facilities, specifying and itemizing the maintenance and repair expenses of the common areas and facilities and any other expenses incurred. The records and the vouchers authorizing payments shall be available for examination by any unit owner at convenient hours of weekdays.	47-7-21. The manager or board of directors, shall keep detailed, accurate records in chronological order, of the receipts and expenditures affecting the common areas and facilities, specifying and itemizing the maintenance and repair expenses of the common areas and facilities and any other expenses incurred. The records and the vouchers authorizing payments shall be available for examination by any unit owner at convenient hours of weekdays.	N/A	N/A
	New Mexico Condominium Act , N.M. Stat. §§ 47-7A-1 through 47-7D-20.	47-7C-18. The association shall keep financial records sufficiently detailed to enable the association to comply with Section 61 [47-7D-9 NMSA 1978] of the Condominium Act. All financial and other records shall be made reasonably available for	47-7C-18. The association shall keep financial records sufficiently detailed to enable the association to comply with Section 61 [47-7D-9 NMSA 1978] of the Condominium Act. All financial and other records shall be made reasonably available for	47-7D-9. Except in the case of a sale where delivery of a disclosure statement is required, or unless exempt under Subsection B of Section 53 [47-7D-1 NMSA 1978] of the Condominium Act, a unit owner shall furnish to a	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		examination by any unit owner and his authorized agents.	examination by any unit owner and his authorized agents.	purchaser before conveyance a copy of the declaration, other than the plats and plans, the bylaws, the rules or regulations of the association and a resale certificate from the association containing...	
	New Mexico Homeowners Association Act , N.M. Stat. §§ 47-16-1, et. seq.	47-16-5. All financial and other records of the association shall be made available during regular business hours for examination by a lot owner within ten business days of a written request.	47-16-5. All financial and other records of the association shall be made available during regular business hours for examination by a lot owner within ten business days of a written request.	N/A	47-16-10. At least every three years, the board shall provide for a financial audit, review or compilation of the association's records in accordance with generally accepted accounting principles by an independent certified public accountant and shall provide that the cost thereof be assessed as a common expense. The audit, review or compilation shall be made available to lot owners within thirty calendar days of its completion.
	New Mexico Nonprofit Corporation Act , N.M. Stat. §§ 53-8-1, et. seq.	53-8-27. Each corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its members, board of directors and committees having any of the authority of the board of directors. Each corporation	53-8-27. Each corporation shall keep correct and complete books and records of account and shall keep minutes of the proceedings of its members, board of directors and committees having any of the authority of the board of directors.	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		shall keep at its registered office or principal office in New Mexico a record of the names and addresses of its members entitled to vote. All books and records of a corporation may be inspected by any member, or his agent or attorney, for any proper purpose at any reasonable time.	Each corporation shall keep at its registered office or principal office in New Mexico a record of the names and addresses of its members entitled to vote. All books and records of a corporation may be inspected by any member, or his agent or attorney, for any proper purpose at any reasonable time.		
New York	Condominium Act (Does not apply to HOAs) RPP 9B	§ 339-w. The manager or board of managers, as the case may be, shall keep detailed, accurate records, in chronological order, of the receipts and expenditures arising from the operation of the property. Such records and the vouchers authorizing the payments shall be available for examination by the unit owners at convenient hours of weekdays. A written report summarizing such receipts and expenditures shall be rendered by the board of managers to all unit owners at least once annually.	§ 339-w. The manager or board of managers, as the case may be, shall keep detailed, accurate records, in chronological order, of the receipts and expenditures arising from the operation of the property. Such records and the vouchers authorizing the payments shall be available for examination by the unit owners at convenient hours of weekdays. A written report summarizing such receipts and expenditures shall be rendered by the board of managers to all unit owners at least once annually.	N/A	N/A
	Real Estate Syndication Act GBS 352E	N/A	N/A	the detailed terms of the transaction; a description of the property, the nature of the interest, and how title thereto is to be	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
				held; the gross and net income for a reasonable period preceding the offering where applicable and available; the current gross and net income where applicable and available; the basis, rate and method of computing depreciation; a description of major current leases; the essential terms of all mortgages; the names, addresses and business...	
	Not for Profit Corporation Law NPC	§ 621. Except as otherwise provided herein, every corporation shall keep, at the office of the corporation, correct and complete books and records of account and minutes of the proceedings of its members, board and executive committee, if any, and shall keep at such office or at the office of its transfer agent or registrar in this state, a list or record containing the names and addresses of all members, the class or classes of membership or capital certificates and the number of capital certificates held by each and the dates when they respectively became the holders of record thereof.	§ 621. Except as otherwise provided herein, every corporation shall keep, at the office of the corporation, correct and complete books and records of account and minutes of the proceedings of its members, board and executive committee, if any, and shall keep at such office or at the office of its transfer agent or registrar in this state, a list or record containing the names and addresses of all members, the class or classes of membership or capital certificates and the number of capital	N/A	§ 712-a. The board, or a designated audit committee of the board comprised solely of independent directors, of any corporation required to file an independent certified public accountant's audit report with the attorney general pursuant to subdivision one of section one hundred seventy-two-b of the executive law shall oversee the accounting and financial reporting processes of the corporation and the audit of the

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			certificates held by each and the dates when they respectively became the holders of record thereof.		corporation's financial statements.
	New York Cooperative Corporations Law (CCO), N.Y. Coop. Corp. Law §§ 1-134	N/A	N/A	N/A	N/A
North Carolina	Unit Ownership (condos before 10/1/86) Chapter 47A-101 et seq.	N/A	§ 47A-20. The manager or board of directors, or other form of administration provided in the bylaws, as the case may be, shall keep detailed, accurate records in chronological order of the receipts and expenditures affecting the common areas and facilities, specifying and identifying the maintenance and repair expenses of the common areas and facilities and any other expense incurred. Both said book and the vouchers accrediting the entries thereupon shall be available for examination by all the unit owners, their duly authorized agents or attorneys, at convenient hours on working days that shall be set and announced for general knowledge. All books and records shall be kept in accordance with good and accepted accounting practices and	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			an outside audit shall be made at least once a year.		
	Condominium Act (condos after 10/1/86) Chapter 47C-1-101 et seq.	§ 47C-3-118. The association shall keep financial records sufficiently detailed to enable the association to comply with this chapter. All financial and other records, including records of meetings of the association and executive board, shall be made reasonably available for examination by any unit owner and the unit owner's authorized agents as required by the bylaws and by Chapter 55A of the General Statutes if the association is a nonprofit corporation.	§ 47C-3-118. The association shall keep financial records sufficiently detailed to enable the association to comply with this chapter. All financial and other records, including records of meetings of the association and executive board, shall be made reasonably available for examination by any unit owner and the unit owner's authorized agents as required by the bylaws and by Chapter 55A of the General Statutes if the association is a nonprofit corporation.	§ 47C-4-109. Except in the case of a sale where delivery of a public offering statement is required, or unless exempt under G.S. 47C-4-101(b), a unit owner shall furnish to a prospective purchaser before conveyance a statement setting forth the monthly common expense assessment and any other fees payable by unit owners.	N/A
	Planned Community Act (Applies to HOAs) Chapter 47F-1-101 et seq.	N/A	§ 47F-3-118. The association shall keep financial records sufficiently detailed to enable the association to comply with this Chapter. All financial and other records, including records of meetings of the association and executive board, shall be made reasonably available for examination by any lot owner and the lot owner's authorized agents as required in the bylaws and Chapter 55A of the General Statutes. If the bylaws do not specify particular records to be maintained, the association shall keep	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
			accurate records of all cash receipts and expenditures and all assets and liabilities. In addition to any specific information that is required by the bylaws to be assembled and reported to the lot owners at specified times, the association shall make an annual income and expense statement and balance sheet available to all lot owners at no charge and within 75 days after the close of the fiscal year to which the information relates.		
	Nonprofit Corporation Chapter 55A	§ 55A-16-02. A member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in G.S. 55A-16-01(e) if the member gives the corporation written notice of his demand at least five business days before the date on which the member wishes to inspect and copy	§ 55A-16-02. A member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in G.S. 55A-16-01(e) if the member gives the corporation written notice of his demand at least five business days before the date on which the member wishes to inspect and copy	N/A	N/A
North Dakota	Condominium Ownership (Does not apply to HOAs) Chapter 47-04.1	N/A	N/A	N/A	N/A
	Nonprofit Corporation Chapter 10-33	Section 10-33-80 A member or a director, or the agent or attorney of a	Section 10-33-80 A member or a director, or the agent or attorney of a	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		member or a director, may inspect all records referred to in subsection 1 or 3 for any proper purpose at any reasonable time. A proper purpose is one reasonably related to the interest of the person as a member or director of the corporation.	member or a director, may inspect all records referred to in subsection 1 or 3 for any proper purpose at any reasonable time. A proper purpose is one reasonably related to the interest of the person as a member or director of the corporation.		
Ohio	Condominium Property (Does not apply to HOAs) Chapter 5311	Section 5311.091 Except as otherwise prohibited by this section, any member of a unit owners association may examine and copy the books, records, and minutes described in division (A) of section 5311.09 of the Revised Code pursuant to reasonable standards set forth in the declaration, bylaws, or rules the board promulgates, which may include, but are not limited to, standards governing the type of documents that are subject to examination and copying, the times and locations at which those documents may be examined or copied, and the specification of a reasonable fee for copying the documents.	Section 5311.091 Except as otherwise prohibited by this section, any member of a unit owners association may examine and copy the books, records, and minutes described in division (A) of section 5311.09 of the Revised Code pursuant to reasonable standards set forth in the declaration, bylaws, or rules the board promulgates, which may include, but are not limited to, standards governing the type of documents that are subject to examination and copying, the times and locations at which those documents may be examined or copied, and the specification of a reasonable fee for copying the documents.	N/A	N/A
	Planned Community (Applies to HOAs) Chapter 5312	Section 5312.07 Unless otherwise prohibited by this section, any owner may examine and copy the books, records, and minutes of the owners association	Section 5312.07 Unless otherwise prohibited by this section, any owner may examine and copy the books, records, and minutes of the owners	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		that division (C) of section 5312.06 of the Revised Code describes, pursuant to reasonable standards set forth in the declaration, bylaws, or rules the board promulgates. The standards may include, but are not limited to, standards governing the type of documents that are subject to examination and copying, the times and locations at which those documents may be examined or copied, and the specification of a reasonable fee for copying the documents.	association that division (C) of section 5312.06 of the Revised Code describes, pursuant to reasonable standards set forth in the declaration, bylaws, or rules the board promulgates. The standards may include, but are not limited to, standards governing the type of documents that are subject to examination and copying, the times and locations at which those documents may be examined or copied, and the specification of a reasonable fee for copying the documents.		
	Nonprofit Corporation Chapter 1702	Section 1702.15 Subject to limitations prescribed in the articles or the regulations upon the right of members of a corporation to examine the books and records, all books and records of a corporation, including the membership records prescribed by section 1702.13 of the Revised Code, may be examined by any member or director or the agent or attorney of either, for any reasonable and proper purpose and at any reasonable time.	Section 1702.15 Subject to limitations prescribed in the articles or the regulations upon the right of members of a corporation to examine the books and records, all books and records of a corporation, including the membership records prescribed by section 1702.13 of the Revised Code, may be examined by any member or director or the agent or attorney of either, for any reasonable and proper purpose and at any reasonable time.	N/A	N/A
Oklahoma	Unit Ownership Act (Does not apply to HOAs) Section	N/A	N/A	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	60-501 thru 60-530				
	Nonprofit Corporation Section 18-552	18-552.6. All records required hereunder shall be open to inspection during regular business hours, except as otherwise provided by court order, by the Office of the Attorney General and its employees, and upon demand shall be presented to that office for inspection.	18-552.6. All records required hereunder shall be open to inspection during regular business hours, except as otherwise provided by court order, by the Office of the Attorney General and its employees, and upon demand shall be presented to that office for inspection.	N/A	N/A
Oregon	Planned Communities Act (Applies to HOAs) ORS Chapter 94	Section 94.670 Except as provided in paragraph (b) of this subsection, the association shall make the documents, information and records described in subsections (1) and (4) of this section and all other records of the association reasonably available for examination and, upon written request, available for duplication by an owner and any mortgagee of a lot that makes the request in good faith for a proper purpose.	Section 94.670 Except as provided in paragraph (b) of this subsection, the association shall make the documents, information and records described in subsections (1) and (4) of this section and all other records of the association reasonably available for examination and, upon written request, available for duplication by an owner and any mortgagee of a lot that makes the request in good faith for a proper purpose.	N/A	N/A
	Condominiums ORS Chapter 100	Section 100.480 Except as provided in paragraph (b) of this subsection, the documents, information and records described in subsections (1) to (4) of this section and all other records of the association of unit owners	Section 100.480 Except as provided in paragraph (b) of this subsection, the documents, information and records described in subsections (1) to (4) of this section and all other records of the association of unit owners	Section 100.685 A unit sales agreement must contain:...	Section 100.480 Subject to ORS 100.481, the association of unit owners of a condominium that has annual assessments exceeding \$75,000 shall cause the

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		must be reasonably available for examination and, upon written request, available for duplication by a unit owner and any mortgagee of a unit that makes the request in good faith for a proper purpose.	must be reasonably available for examination and, upon written request, available for duplication by a unit owner and any mortgagee of a unit that makes the request in good faith for a proper purpose.		financial statement required under subsection (4) of this section to be reviewed within 300 days after the end of the fiscal year by an independent certified public accountant licensed in the State of Oregon in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.
	Nonprofit Corporations OR S Chapter 65	65.774 Subject to subsection (5) of this section and ORS 65.777 (3), a member may inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in ORS 65.771 (5) if the member gives the corporation written notice of the member's demand at least five business days before the date on which the member wishes to inspect and copy.	65.774 Subject to subsection (5) of this section and ORS 65.777 (3), a member may inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in ORS 65.771 (5) if the member gives the corporation written notice of the member's demand at least five business days before the date on which the member wishes to inspect and copy.	N/A	N/A
Pennsylvania	Condominiums Title 68, Subpart B, Chapters 31-34	§ 3316. During the period of declarant control, the association shall keep detailed financial records,	§ 3316. During the period of declarant control, the association shall keep detailed financial records,	§ 3407. In the event of a resale of a unit by a unit owner other than a declarant, the unit owner shall	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		including, without limitation, a record of expenses paid by the declarant until the commencement of common expense assessments by the association under section 3314(a) (relating to assessments for common expenses), the commencement date of common expense assessments by the association and, for the period commencing on such date, a record for each unit in the condominium (including those owned by the declarants) of its common expense assessments and the payments thereof. The association shall keep financial records sufficiently detailed to enable the association to comply with section 3407 (relating to resales of units). All financial and other records shall be made reasonably available for examination by any unit owner and his authorized agents.	including, without limitation, a record of expenses paid by the declarant until the commencement of common expense assessments by the association under section 3314(a) (relating to assessments for common expenses), the commencement date of common expense assessments by the association and, for the period commencing on such date, a record for each unit in the condominium (including those owned by the declarants) of its common expense assessments and the payments thereof. The association shall keep financial records sufficiently detailed to enable the association to comply with section 3407 (relating to resales of units). All financial and other records shall be made reasonably available for examination by any unit owner and his authorized agents.	furnish to a purchaser before execution of any contract for sale of a unit, or otherwise before conveyance, a copy of the declaration (other than the plats and plans), the bylaws, the rules or regulations of the association and a certificate containing...	
	Cooperatives Title 68, Subpart C, Chapters 41-44	§ 4317. The association shall keep financial records sufficiently detailed to enable the association to comply with section 4409 (relating to resales of cooperative interests). All financial and other records shall be made	§ 4317. The association shall keep financial records sufficiently detailed to enable the association to comply with section 4409 (relating to resales of cooperative interests). All financial and other records shall be made	§ 4409. Except in the case of a sale where delivery of a public offering statement is required or unless the transaction is exempt under section 4401(b) (relating to applicability; waiver), a proprietary	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		reasonably available for examination by any proprietary lessee and his authorized agents.	reasonably available for examination by any proprietary lessee and his authorized agents.	lessee shall furnish to a purchaser before execution of any contract of sale of a cooperative interest or, if there is no contract of sale, before the time of conveyance a copy of the declaration (other than the plats and plans), the bylaws and the rules or regulations of the association, including all amendments to such documents to the date of their delivery to the purchaser, and a certificate containing...	
	Uniform Planned Community Act (Applies to HOAs) Title 68, Subpart D, Chapters 51-54	§ 5316. The association shall keep financial records sufficiently detailed to enable the association to comply with section 5407 (relating to resales of units). All financial and other records shall be made reasonably available for examination by any unit owner and authorized agents.	§ 5316. The association shall keep financial records sufficiently detailed to enable the association to comply with section 5407 (relating to resales of units). All financial and other records shall be made reasonably available for examination by any unit owner and authorized agents.	§ 5407. In the event of a resale of a unit by a unit owner other than a declarant, the unit owner shall furnish to a purchaser before execution of any contract for sale of a unit or otherwise before conveyance a copy of the declaration other than the plats and plans, the bylaws, the rules or regulations of the association and a certificate containing...	§ 5316. Within 180 days after the close of its fiscal year, the association in any planned community having more than 12 units or subject to any rights under section 5215 (relating to subdivision or conversion of units) or 5211 (relating to conversion and expansion of flexible planned communities) shall prepare annual financial statements consisting of at least a balance sheet and a statement of revenues and expenses for the association. The cost of preparing the financial statements

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
					shall be a common expense. Each unit owner shall be entitled to receive from the association, within 30 days after submitting a written request to the association, a copy of the annual financial statements and, if such financial statements are audited, reviewed or compiled by an independent certified public accountant or independent public accountant, a copy of the independent accountant's report on the financial statements. The association may charge a fee not to exceed the cost of producing copies of records other than the financial statement.
	Nonstock Corporations Title 15, Chapter 21	N/A	N/A	N/A	N/A
Rhode Island	Condominium Ownership (Applies to condos built prior 7/1/1982) (Does not apply to HOAs) Chapter 34-36	N/A	N/A	N/A	N/A
	Condominium Law (Applies to	§ 34-36.1-3.18.	§ 34-36.1-3.18.	§ 34-36.1-4.09.	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	condos built after 7/1/1982) (Does not apply to HOAs) Chapter 34-36.1	The association shall keep financial records sufficiently detailed to enable the association to comply with § 34-36.1-4.09. All financial and other records shall be made reasonably available for examination within thirty (30) days of a request by any unit owner and his or her authorized agent.	The association shall keep financial records sufficiently detailed to enable the association to comply with § 34-36.1-4.09. All financial and other records shall be made reasonably available for examination within thirty (30) days of a request by any unit owner and his or her authorized agent.	Except in the case of a sale where delivery of a public offering statement is required, or unless exempt under § 34-36.1-4.01(b), a unit owner shall furnish to a purchaser before execution of any contract for sale of a unit, or otherwise before conveyance, a copy of the declaration (other than the plats and plans), the bylaws, the rules or regulations of the association, and a certificate containing...	
	Nonprofit Corporation Chapter 7.6	§ 7-6-30. All books and records of a corporation may be inspected by any member, or his or her agent or attorney, for any proper purpose at any reasonable time.	§ 7-6-30. All books and records of a corporation may be inspected by any member, or his or her agent or attorney, for any proper purpose at any reasonable time.	N/A	N/A
South Carolina	South Carolina Homeowners Association Act Section 27-30-110	Section 27-30-150 The access to documents provisions of Sections 33-31-1602, 33-31-1603, 33-31-1604, and 33-31-1605 apply to all homeowners associations not subject to the South Carolina Nonprofit Corporation Act for the purposes of allowing homeowners access to inspect and copy a homeowners association's annual budget and homeowners membership lists.	Section 27-30-150 The access to documents provisions of Sections 33-31-1602, 33-31-1603, 33-31-1604, and 33-31-1605 apply to all homeowners associations not subject to the South Carolina Nonprofit Corporation Act for the purposes of allowing homeowners access to inspect and copy a homeowners association's annual budget and homeowners membership lists.	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	Horizontal Property Act (Does not apply to HOAs) Title 27, Chapter 31	Section 27-31-180 Both the book and the vouchers accrediting the entries made thereupon shall be available for examination by all the co-owners at convenient hours on working days that shall be set and announced for general knowledge.	Section 27-31-180 Both the book and the vouchers accrediting the entries made thereupon shall be available for examination by all the co-owners at convenient hours on working days that shall be set and announced for general knowledge.	N/A	N/A
	Not for Profit Act Title 33, Chapter 31	SECTION 33-31-1602. Subject to subsection (e), a member is entitled to inspect and copy, at a reasonable time and reasonable location specified by the corporation, any of the following records of the corporation if the member meets the requirements of subsection (c) and gives the corporation written notice at least five business days before the date on which the member wishes to inspect and copy...	SECTION 33-31-1602. Subject to subsection (e), a member is entitled to inspect and copy, at a reasonable time and reasonable location specified by the corporation, any of the following records of the corporation if the member meets the requirements of subsection (c) and gives the corporation written notice at least five business days before the date on which the member wishes to inspect and copy...	N/A	N/A
South Dakota	Condominiums (Does not apply to HOAs) Chapter 43, 15A	N/A	N/A	N/A	N/A
	Nonprofit Corporations Chapter 47, 22	47-24-2. All books and records of a corporation may be inspected by any member, or his agent or attorney, for any proper purpose at any reasonable time.	47-24-2. All books and records of a corporation may be inspected by any member, or his agent or attorney, for any proper purpose at any reasonable time.	N/A	N/A
Tennessee	Tennessee Condo Act Title	Section 66-27-417	Section 66-27-417	Section 66-27-502	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	66, Chapter 27 (applies to associations created after 2009)	The association shall keep financial records sufficiently detailed to enable the association to comply with §§ 66-27-502 and 66-27-503. All financial and other records shall be made reasonably available for examination by any unit owner, the holder of any mortgage or deed of trust encumbering a unit, and their respective authorized agents.	The association shall keep financial records sufficiently detailed to enable the association to comply with §§ 66-27-502 and 66-27-503. All financial and other records shall be made reasonably available for examination by any unit owner, the holder of any mortgage or deed of trust encumbering a unit, and their respective authorized agents.	The association, upon request from a unit owner, a purchaser or any lender to either a unit owner or a purchaser, or their respective authorized agents, shall provide to the requesting party, within ten (10) business days following the date of the association's receipt of the request, the information specified in § 66-27-503, to the extent applicable. It shall be the responsibility of a unit owner to advise a purchaser or lender, upon request, how the association may be contacted. The association will be entitled to charge a reasonable fee for providing the information that, if not paid, may be assessed against the unit whose owner, lender, or purchaser requested the information.	
	Horizontal Property (Does not apply to HOAs) Title 66, Chapter 27 (applies to associations created before 2009)	N/A	Section 66-27-113 Both the book and the vouchers accrediting the entries made thereupon shall be available for examination by all the co-owners at convenient hours on working days that shall be set and announced for general knowledge.	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	Nonprofit Corporations Title 48, Chapter 51	Section 48-66-102 Subject to § 48-66-103(c), a member is entitled to inspect and copy, during regular business hours and at a reasonable location specified by the corporation, any of the records of the corporation described in § 48-66-101(e) if the member gives the corporation a written demand at least five (5) business days before the date on which the member wishes to inspect and copy.	Section 48-66-102 Subject to § 48-66-103(c), a member is entitled to inspect and copy, during regular business hours and at a reasonable location specified by the corporation, any of the records of the corporation described in § 48-66-101(e) if the member gives the corporation a written demand at least five (5) business days before the date on which the member wishes to inspect and copy.	N/A	N/A
Texas	Condominiums Created Before Uniform Condominium Act Property Code, Title 7, Chapter 81	N/A	Sec. 81.209. The accounts and supporting vouchers of a condominium regime shall be made available to the apartment owners for examination on working days at convenient, established, and publicly announced hours.	N/A	Sec. 81.209. The books and records of a condominium regime must comply with good accounting procedures and must be audited at least once each year by an auditor who is not associated with the condominium regime.
	Uniform Condominium Act Property Code, Title 7, Chapter 82	Sec. 82.1141. Notwithstanding a provision in a dedicatory instrument, an association shall make the books and records of the association, including financial records, open to and reasonably available for examination by a unit owner, or a person designated in a writing signed by the unit owner as the unit owner's agent, attorney, or certified	Sec. 82.1141. Notwithstanding a provision in a dedicatory instrument, an association shall make the books and records of the association, including financial records, open to and reasonably available for examination by a unit owner, or a person designated in a writing signed by the unit owner as the unit owner's agent,	Sec. 82.157. Except as provided by Subsection (c), if a unit owner other than a declarant intends to sell a unit, before executing a contract or conveying the unit, the unit owner must furnish to the purchaser a current copy of the declaration, bylaws, any association rules, and a resale certificate that	Sec. 82.114. The association shall, as a common expense, annually obtain an independent audit of the records. Copies of the audit must be made available to the unit owners. An audit required by this subsection shall be performed by a

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		public accountant, in accordance with this section. A unit owner is entitled to obtain from the association copies of information contained in the books and records.	attorney, or certified public accountant, in accordance with this section. A unit owner is entitled to obtain from the association copies of information contained in the books and records.	must have been prepared not earlier than three months before the date it is delivered to the purchaser. The resale certificate must be issued by the association and must contain the current operating budget of the association and statements of:...	certified public accountant if required by the bylaws or a vote of the board of directors or a majority vote of the members of the association voting at a meeting of the association.
	Disclosure of Information by Property Owners' Associations Property Code, Title 11, Chapter 207	Sec.A207.003. Not later than the 10th business day after the date a written request for subdivision information is received from an owner or the owner 's agent, a purchaser of property in a subdivision or the purchaser 's agent, or a title insurance company or its agent acting on behalf of the owner or purchaser and the evidence of the requestor 's authority to order a resale certificate under Subsection (a-1) is received and verified, the property owners ' association shall deliver to the owner or the owner 's agent, the purchaser or the purchaser 's agent, or the title insurance company or its agent:...	Sec.A207.003. Not later than the 10th business day after the date a written request for subdivision information is received from an owner or the owner 's agent, a purchaser of property in a subdivision or the purchaser 's agent, or a title insurance company or its agent acting on behalf of the owner or purchaser and the evidence of the requestor 's authority to order a resale certificate under Subsection (a-1) is received and verified, the property owners ' association shall deliver to the owner or the owner 's agent, the purchaser or the purchaser 's agent, or the title insurance company or its agent:...	Sec.A207.003. Not later than the 10th business day after the date a written request for subdivision information is received from an owner or the owner 's agent, a purchaser of property in a subdivision or the purchaser 's agent, or a title insurance company or its agent acting on behalf of the owner or purchaser and the evidence of the requestor 's authority to order a resale certificate under Subsection (a-1) is received and verified, the property owners ' association shall deliver to the owner or the owner 's agent, the purchaser or the purchaser 's agent, or the title insurance company or its agent:...	N/A
	Property Owners Protection Act Property	Sec. 209.005. Notwithstanding a provision in a dedicatory instrument, a property owners '	Sec. 209.005. Notwithstanding a provision in a dedicatory instrument, a property owners '	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	Code, Title 11, Chapter 209	association shall make the books and records of the association, including financial records, open to and reasonably available for examination by an owner, or a person designated in a writing signed by the owner as the owner's agent, attorney, or certified public accountant, in accordance with this section. An owner is entitled to obtain from the association copies of information contained in the books and records.	association shall make the books and records of the association, including financial records, open to and reasonably available for examination by an owner, or a person designated in a writing signed by the owner as the owner's agent, attorney, or certified public accountant, in accordance with this section. An owner is entitled to obtain from the association copies of information contained in the books and records.		
	Nonprofit Corporations Act Business Organizations Code, Title 2, Chapter 22.	Sec. 22.351. A member of a corporation, on written demand stating the purpose of the demand, is entitled to examine and copy at the member's expense, in person or by agent, accountant, or attorney, at any reasonable time and for a proper purpose, the books and records of the corporation relevant to that purpose.	Sec. 22.351. A member of a corporation, on written demand stating the purpose of the demand, is entitled to examine and copy at the member's expense, in person or by agent, accountant, or attorney, at any reasonable time and for a proper purpose, the books and records of the corporation relevant to that purpose.	N/A	Sec. 22.356. The books and records of a corporation other than a bona fide alumni association are subject to audit at the discretion of the state auditor if...
Utah	Condominium Ownership Act (Does not apply to HOAs) Title 57, Chapter 8	57-8-17. Subject to Subsection (1)(b) and regardless of whether the association of unit owners is incorporated under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act, an association of unit owners shall keep and make available to unit owners:...	57-8-17. Subject to Subsection (1)(b) and regardless of whether the association of unit owners is incorporated under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act, an association of unit owners shall keep and make available to unit owners:...	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	Community Association Act Title 57, Chapter 8A	57-8a-227. Subject to Subsection (1)(b) and regardless of whether the association is incorporated under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act, an association shall keep and make available to lot owners:...	57-8a-227. Subject to Subsection (1)(b) and regardless of whether the association is incorporated under Title 16, Chapter 6a, Utah Revised Nonprofit Corporation Act, an association shall keep and make available to lot owners:...	N/A	N/A
	Nonprofit Corporation Act Title 16, Chapter 6A	16-6a-1602. A director or member is entitled to inspect and copy any of the records of the nonprofit corporation described in Subsection 16-6a-1601(5):...	16-6a-1602. A director or member is entitled to inspect and copy any of the records of the nonprofit corporation described in Subsection 16-6a-1601(5):...	N/A	N/A
Vermont	Condominium Ownership Act Title 27, Chapter 15	N/A	§ 1320. The manager or board of directors, as the case may be, shall keep or see to keeping of detailed, accurate records in chronological order, of the receipts and expenditures affecting the common areas and facilities, specifying and itemizing the maintenance and repair expenses of the common areas and facilities and any other expenses incurred. Those records and the vouchers authorizing the payments shall be available for examination by the apartment or site owners at convenient hours of week days.	N/A	N/A
	Uniform Common Interest	§ 3-118.	§ 3-118.	§ 4-109.	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	Ownership Act (Applies to HOAs) Title 27A	Subject to subsections (c) and (d) of this section, all records retained by an association must be available for examination and copying by a unit owner or the owner's authorized agent:...	Subject to subsections (c) and (d) of this section, all records retained by an association must be available for examination and copying by a unit owner or the owner's authorized agent:...	Except in the case of a sale where delivery of a public offering statement is required or is exempt under subsection 4-101(b) of this title, a unit owner shall furnish to a purchaser before the conveyance or transfer of the right of possession of a unit, whichever is earlier, a copy of the declaration, without any plats and plans, the bylaws, the rules or regulations of the association and a certificate that discloses the following:...	
	Nonprofit Corporations Title 1 1B	§ 16.02. Subject to subsection 16.03(c) of this title, a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in subsection 16.01(e) of this title if the member gives the corporation written notice at least five business days before the date on which the member wishes to inspect and copy.	§ 16.02. Subject to subsection 16.03(c) of this title, a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in subsection 16.01(e) of this title if the member gives the corporation written notice at least five business days before the date on which the member wishes to inspect and copy.	N/A	N/A
Virginia	Horizontal Property Act 55.1-2000 (i.e. Chapter 20)	§ 55.1-2013. The administrator, board of administration, or person appointed by the bylaws of the regime shall keep a book	§ 55.1-2013. The administrator, board of administration, or person appointed by the bylaws of the regime shall keep a	N/A	§ 55.1-2013. The administrator, board of administration, or person appointed by

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		with a detailed account of the receipts and expenditures affecting the building and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred by or on behalf of the regime. Both the book and vouchers accrediting the entries made in the book shall be available for examination by all the co-owners during business hours that shall be set and announced for general knowledge. All books and records shall be kept in accordance with good accounting procedures and be audited at least once a year by an auditor outside of the organization.	book with a detailed account of the receipts and expenditures affecting the building and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred by or on behalf of the regime. Both the book and vouchers accrediting the entries made in the book shall be available for examination by all the co-owners during business hours that shall be set and announced for general knowledge. All books and records shall be kept in accordance with good accounting procedures and be audited at least once a year by an auditor outside of the organization.		the bylaws of the regime shall keep a book with a detailed account of the receipts and expenditures affecting the building and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred by or on behalf of the regime. Both the book and vouchers accrediting the entries made in the book shall be available for examination by all the co-owners during business hours that shall be set and announced for general knowledge. All books and records shall be kept in accordance with good accounting procedures and be audited at least once a year by an auditor outside of the organization.
	Virginia Condominium Act § 55.1-1900 (i.e. Chapter 19)	§ 55.1-1945. Subject to the provisions of subsection C, all books and records kept by or on behalf of the unit owners' association, including the unit owners' association membership list, and	§ 55.1-1945. Subject to the provisions of subsection C, all books and records kept by or on behalf of the unit owners' association, including the unit owners' association membership list, and	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		addresses and aggregate salary information of unit owners' association employees, shall be available for examination and copying by a unit owner in good standing or his authorized agent so long as the request is for a proper purpose related to his membership in the unit owners' association and not for pecuniary gain or commercial solicitation. Notwithstanding any provision of law to the contrary, this right of examination shall exist without reference to the duration of membership and may be exercised (i) only during reasonable business hours or at a mutually convenient time and location and (ii) upon five business days' written notice for a unit owner association managed by a common interest community manager and 10 business days' written notice for a self-managed unit owners' association, which notice shall reasonably identify the purpose for the request and the specific books and records of the unit owners' association requested.	addresses and aggregate salary information of unit owners' association employees, shall be available for examination and copying by a unit owner in good standing or his authorized agent so long as the request is for a proper purpose related to his membership in the unit owners' association and not for pecuniary gain or commercial solicitation. Notwithstanding any provision of law to the contrary, this right of examination shall exist without reference to the duration of membership and may be exercised (i) only during reasonable business hours or at a mutually convenient time and location and (ii) upon five business days' written notice for a unit owner association managed by a common interest community manager and 10 business days' written notice for a self-managed unit owners' association, which notice shall reasonably identify the purpose for the request and the specific books and records of the unit owners' association requested.		
	Property Owners' Association Act	§ 55.1-1807.	§ 55.1-1807.	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
	(Applies to HOAs) 55.1-1800 (i.e. Chapter 18)	The right of access to all books and records kept by or on behalf of the association according to and subject to the provisions of § 55.1-1815, including records of all financial transactions;	The right of access to all books and records kept by or on behalf of the association according to and subject to the provisions of § 55.1-1815, including records of all financial transactions;		
	Nonstock Corporations Act Title 13.1, Chapter 10	§ 13.1-933. Subject to subsection C of § 13.1-934, a member of a corporation is entitled to inspect and copy, during regular business hours at the corporation's principal office, any of the records of the corporation described in subsection E of § 13.1-932 if he gives the corporation written notice of his demand at least five business days before the date on which he wishes to inspect and copy.	§ 13.1-933. Subject to subsection C of § 13.1-934, a member of a corporation is entitled to inspect and copy, during regular business hours at the corporation's principal office, any of the records of the corporation described in subsection E of § 13.1-932 if he gives the corporation written notice of his demand at least five business days before the date on which he wishes to inspect and copy.	N/A	N/A
Washington, DC	Condominium Act (Does not apply to HOAs) DC Code 42-19	§ 42-1903.14. The unit owners' association, or the declarant, the managing agent, or other person specified in the bylaws acting on behalf of the unit owners' association, shall keep detailed records of the receipts and expenditures affecting the operation and administration of the condominium and specifying the association's expenses related to the common elements and any other expenses incurred by	§ 42-1903.14. The unit owners' association, or the declarant, the managing agent, or other person specified in the bylaws acting on behalf of the unit owners' association, shall keep detailed records of the receipts and expenditures affecting the operation and administration of the condominium and specifying the association's expenses related to the common elements and any other expenses incurred by	§ 42-1904.11. In the event of a resale of a condominium unit by a unit owner other than the declarant, the unit owner shall obtain from the unit owners' association and furnish to the purchaser, on or prior to the 10th business day following the date of execution of the contract of sale by the purchaser, a copy of the condominium instruments and a certificate setting forth the following:..	§ 42-1903.14. The books shall be subject to an independent audit upon the request of owners of units to which 33 1/3% of the votes in the unit owners' association pertain or a lower percentage as may be specified.

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		or on behalf of the association.	or on behalf of the association.		
	Horizontal Property Act (Does not apply to HOAs) DC Code 42-20	§ 42-2015. The manager, administrator, or the board of directors, or of administration, or other form of administration specified in the bylaws, shall keep books with detailed accounts in chronological order, of the receipts and of the expenditures affecting the project and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred. Both said books and the vouchers accrediting the entries made thereupon shall be available for examination by the co-owners, their duly authorized agents or attorneys, at convenient hours on working days that shall be set and announced for general knowledge. All books and records shall be kept in accordance with good accounting practice and shall be audited at least once a year by an auditor outside the organization.	§ 42-2015. The manager, administrator, or the board of directors, or of administration, or other form of administration specified in the bylaws, shall keep books with detailed accounts in chronological order, of the receipts and of the expenditures affecting the project and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred. Both said books and the vouchers accrediting the entries made thereupon shall be available for examination by the co-owners, their duly authorized agents or attorneys, at convenient hours on working days that shall be set and announced for general knowledge. All books and records shall be kept in accordance with good accounting practice and shall be audited at least once a year by an auditor outside the organization.	N/A	§ 42-2015. The manager, administrator, or the board of directors, or of administration, or other form of administration specified in the bylaws, shall keep books with detailed accounts in chronological order, of the receipts and of the expenditures affecting the project and its administration and specifying the maintenance and repair expenses of the common elements and any other expenses incurred. Both said books and the vouchers accrediting the entries made thereupon shall be available for examination by the co-owners, their duly authorized agents or attorneys, at convenient hours on working days that shall be set and announced for general knowledge. All books and records shall be kept in accordance with good accounting practice

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
					and shall be audited at least once a year by an auditor outside the organization.
	Nonprofit Corporations Act DC Code 29-4	§ 29-413.02. Subject to § 29-413.07 , a member of a nonprofit corporation shall be entitled to inspect and copy, during regular business hours at the corporation's principal office, any of the records of the corporation described in § 29-413.01(e) if the member delivers to the corporation a signed notice in the form of a record at least 5 business days before the date on which the member wishes to inspect and copy.	§ 29-413.02. Subject to § 29-413.07 , a member of a nonprofit corporation shall be entitled to inspect and copy, during regular business hours at the corporation's principal office, any of the records of the corporation described in § 29-413.01(e) if the member delivers to the corporation a signed notice in the form of a record at least 5 business days before the date on which the member wishes to inspect and copy.	N/A	N/A
Washington State	Horizontal Property Regimes Act RCW 64.32	RCW 64.32.170 (a) Subject to subsections (3) through (5) of this section, and except as provided in (b) of this subsection, all records required to be retained by an association of apartment owners must be made available for examination and copying by all apartment owners, holders of mortgages on the apartments, and their respective authorized agents as follows, unless agreed otherwise...	RCW 64.32.170 (a) Subject to subsections (3) through (5) of this section, and except as provided in (b) of this subsection, all records required to be retained by an association of apartment owners must be made available for examination and copying by all apartment owners, holders of mortgages on the apartments, and their respective authorized agents as follows, unless agreed otherwise...	N/A	N/A
	Condominium Act RCW 64.34	RCW 64.34.372	RCW 64.34.372	RCW 64.34.425	RCW 64.34.372

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		Subject to subsections (5) through (7) of this section, and except as provided in (b) of this subsection, all records required to be retained by an association must be made available for examination and copying by all unit owners, holders of mortgages on the units, and their respective authorized agents as follows, unless agreed otherwise...	Subject to subsections (5) through (7) of this section, and except as provided in (b) of this subsection, all records required to be retained by an association must be made available for examination and copying by all unit owners, holders of mortgages on the units, and their respective authorized agents as follows, unless agreed otherwise...	Except in the case of a sale where delivery of a public offering statement is required, or unless exempt under RCW 64.34.400(2), a unit owner shall furnish to a purchaser before execution of any contract for sale of a unit, or otherwise before conveyance, a resale certificate, signed by an officer or authorized agent of the association and based on the books and records of the association and the actual knowledge of the person signing the certificate, containing:...	The financial statements of condominiums consisting of 50 or more units shall be audited at least annually by a certified public accountant. In the case of a condominium consisting of fewer than 50 units, an annual audit is also required but may be waived annually by unit owners other than the declarant of units to which 60 percent of the votes are allocated, excluding the votes allocated to units owned by the declarant.
	Homeowner Associations RCW 64.38	N/A	N/A	N/A	N/A
	Uniform Common Interest Ownership Act (associations created after July 1, 2018) RCW 64 (2018 SB6175)	RCW 64.90.495 Except as provided in (b) of this subsection, an association may charge a reasonable fee for producing and providing copies of any records under this section and for supervising the unit owner's inspection.	RCW 64.90.495 Except as provided in (b) of this subsection, an association may charge a reasonable fee for producing and providing copies of any records under this section and for supervising the unit owner's inspection.	RCW 64.90.640 Except in the case of a sale when delivery of a public offering statement is required, or unless exempt under RCW 64.90.600(2), a unit owner must furnish to a purchaser before execution of any contract for sale of a unit, or otherwise before conveyance, a resale certificate, signed by an officer or authorized	N/A

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				agent of the association and based on the books and records of the association and the actual knowledge of the person signing the certificate, containing:...	
	Nonprofit Corporation Act RCW 24 .03	RCW 24.03A.215 A member of a nonprofit corporation may inspect and copy, during regular business hours at a reasonable location specified by the corporation, any of the records the corporation is required to maintain under RCW 24.03A.210(2), if the member delivers to the corporation an executed notice in the form of a record at least five business days before the date on which the member wishes to inspect and copy the records.	RCW 24.03A.215 A member of a nonprofit corporation may inspect and copy, during regular business hours at a reasonable location specified by the corporation, any of the records the corporation is required to maintain under RCW 24.03A.210(2), if the member delivers to the corporation an executed notice in the form of a record at least five business days before the date on which the member wishes to inspect and copy the records.	N/A	N/A
West Virginia	Condominiums and Unit Property Chapter 36A	N/A	§36A-3-13. The treasurer shall keep detailed records of all receipts and expenditures, including expenditures affecting the common elements, specifying and itemizing the maintenance, repair and replacement expenses of the common elements and any other expenses incurred. Such records shall be available for examination by the unit owners during regular	N/A	N/A

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			business hours. In accordance with the actions of the council assessing common expenses against the units and unit owners, he shall keep an accurate record of such assessments and of the payment thereof by each unit owner.		
	Common Interest Ownership Act (Applies to HOAs) Chapter 36B	§36B-3-118. The association shall keep financial records sufficiently detailed to enable the association to comply with section 4-109. All financial and other records must be made reasonably available for examination by any unit owner and his authorized agents.	§36B-3-118. The association shall keep financial records sufficiently detailed to enable the association to comply with section 4-109. All financial and other records must be made reasonably available for examination by any unit owner and his authorized agents.	§36B-4-109. Except in the case of a sale in which delivery of a public offering statement is required, or unless exempt under section 4-101(b), a unit owner shall furnish to a purchaser before execution of any contract for sale of a unit, or otherwise before conveyance, a copy of the declaration (other than any plats and plans), the bylaws, the rules or regulations of the association, and a certificate containing:...	N/A
	West Virginia Nonprofit Corporation Act , W. Va. Code, § 31E-1-101, et seq.	§31E-15-1502. A member of a corporation is entitled to inspect, during regular business hours at the corporation's principal office, any of the records of the corporation described in subsection (e), section one thousand five hundred one of this article if he or she gives the corporation written notice of his or her demand at least five business days	§31E-15-1502. A member of a corporation is entitled to inspect, during regular business hours at the corporation's principal office, any of the records of the corporation described in subsection (e), section one thousand five hundred one of this article if he or she gives the corporation written notice of his or her demand at least five	N/A	N/A

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		before the date on which he or she wishes to inspect.	business days before the date on which he or she wishes to inspect.		
Wisconsin	Condominiums (Does not apply to HOAs) Chapter 703	703.20 A unit owner may inspect and copy, at a reasonable time and location specified by the association, any of the records of the association described under sub. (1) created within the past 6 years and any records of the association described under sub. (1) (a) 3. and (b) 7. regardless of when those records were created. A unit owner may select the date for the inspection and copying by providing the association written notice of the selected date at least 10 business days before the selected date if the selected date is a business day or other day agreed to by the association.	703.20 A unit owner may inspect and copy, at a reasonable time and location specified by the association, any of the records of the association described under sub. (1) created within the past 6 years and any records of the association described under sub. (1) (a) 3. and (b) 7. regardless of when those records were created. A unit owner may select the date for the inspection and copying by providing the association written notice of the selected date at least 10 business days before the selected date if the selected date is a business day or other day agreed to by the association.	N/A	N/A
	Nonprofit Corporations Chapter 181	181.1602 Subject to s. 181.1603 (3), a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in s. 181.1601 (5) if the member gives the corporation written notice or a written demand at least 5 business days before the date on which the	181.1602 Subject to s. 181.1603 (3), a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in s. 181.1601 (5) if the member gives the corporation written notice or a written demand at least 5 business days before the	N/A	N/A

State	State Act	Access to Books and Records (including timeline)	Access to Budget and Financial Records (including timeline)	Resale Disclosure Requirements	Audit Mandates
		member wishes to inspect and copy.	date on which the member wishes to inspect and copy.		
	Wisconsin Disclosures By Owners Of Real Estate , Wis. Stat. Ch. 709.	N/A	N/A	709.02 n regard to a transfer of a condominium unit, if the owner is required under s. 709.01 to provide the information under sub. (1), the owner shall furnish, in addition to and at the same time as the information required under sub. (1), all the following information as an addendum to the report under s. 709.03 or 709.033:...	N/A
Wyoming	Condominium Ownership (Does not apply to HOAs) Title 34-20-101	N/A	N/A	N/A	N/A
	Nonprofit Corporation Title 17	Section 17-19-1602 Subject to subsection (e) of this section and W.S. 17-19-1603(c), a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in W.S. 17-19-1601(e) if the member gives the corporation written notice or a written demand at least five (5) business days before the date on which the member wishes to inspect and copy.	Section 17-19-1602 Subject to subsection (e) of this section and W.S. 17-19-1603(c), a member is entitled to inspect and copy, at a reasonable time and location specified by the corporation, any of the records of the corporation described in W.S. 17-19-1601(e) if the member gives the corporation written notice or a written demand at least five (5) business days before the date on which the member wishes to inspect and copy.	N/A	N/A